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STATE VETERANS' LAWS

DIGESTS OF STATE LAWS AND RELATED STATISTICAL DATA REGARDING RIGHTS, BENEFITS, AND PRIVILEGES OF VETERANS, THEIR DEPENDENTS, AND THEIR ORGANIZATIONS

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OF MICHIGAN

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A REPORT

ON

VETERANS' BENEFITS IN THE UNITED STATES

BY

THE PRESIDENT'S COMMISSION ON
VETERANS' PENSIONS

STAFF REPORT NUMBER III

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FOREWORD

This report is a compilation of information on the laws and related statistical data regarding veterans' benefits of the several States and Territories. It brings up to date and supplements the 1950 compilation of State Veterans' Laws originally published by the Committee on Veterans' Affairs as House Print No. 253, 81st Congress, 2d session, June 2, 1950.

The President's Commission expresses its appreciation to the House Veterans' Affairs Committee for its cooperation in permitting use of the earlier information and to the Government's Division of the Bureau of the Census for assistance in bringing the information up to date and for preparing the statistical material.

The specific features of the three parts of this report are as follows:

Part A contains a complete analysis of existing State legislation affecting veterans' benefits. It includes State enactments through the 1955 session of the various legislatures.

Part B contains a more detailed analysis of existing State legislation concerning World War II and Korean veterans' bonuses and includes statistical material showing disbursements and beneficiaries for each State's bonus program. This part is a revision of the corresponding section in the 1950 compilation of State Veterans' Laws.

Part C contains tabulations showing State expenditures for all veterans' benefit programs for selected years. A detailed explanation of the content of these tabulations appears in a statement preceding them.

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SECTION A

STATE VETERANS' LAWS

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations

ALABAMA

Type of law	Résumé	Citation
Burial allowances and allied benefits.	*Burial.*—Pension payment after death of Confederate pensioner may be applied to burial expenses.	Code (Cum. Pocket Part, 1945) title 60, § 35.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Code (1940), title 47, § 27 as amended, Laws 1947, No. 47.
	Evidence of death of persons in the Armed Forces	Code (Cum. Pocket Part, 1945), title 7, § 386 (1).
	Hunting and fishing privileges for members of the Armed Forces	Code (Cum. Pocket Part, 1945), title 8, § 41 (1).
	Powers of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Code (Cum. Pocket Part, 1945), title 37A, § 46.
	Renewal of motor vehicle driver's license after termination of active military service.	Code (Cum. Pocket Part, 1945), title 36, § 67 (1).
	Suspension of fiduciary powers during war service; reappointment upon termination of military service.	Code (Cum. Pocket Part, 1945), title 37A, § 40–44.
Civil rights	Absentee registration and voting	Code (Cum. Pocket Part, 1945), title 17, §§ 27 (1), 64 (1)–64 (14).
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—The State service commissioner, the assistant service commissioner, each district and county service commissioner shall be appointed notaries and authorized to administer oaths in connection with claims for benefits.	Code (Cum. Pocket Part, 1945), title 60, § 64.
	Public-record certification.—Free copies of public records for wards of the United States Veterans' Bureau, under the Uniform Guardianship Act.	Code (1940), title 21, § 174.
	Recording of discharges.—Honorable discharges are to be recorded free of charge.	Code (1940), title 60, §§ 50–52.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

ALABAMA—Continued

Type of law	Résumé	Citation
Claims; assistance in obtaining benefits; safekeeping of papers—Con.	*Service officers, etc.*—Adjutant General authorized to assist all persons residing in Alabama or any other State, having claims against Alabama or the United States for compensation, pension, bounty, back pay, medals, etc., where such claims have arisen out of, or by reason of, service in any of the wars or insurrections concerning the United States or the State of Alabama.	Code (1940), title 35, § 67.
	——— Duties of the county and district service commissioners to aid veterans, their relatives, beneficiaries and dependents to obtain benefits to which entitled under Federal, State, or local laws.	Code (Cum. Pocket Part, 1945), title 60, § 62.
	——— Duties of the State service commissioner to aid veterans, their relatives, beneficiaries and dependents to secure any compensation, hospitalization, insurance, education, employment, loan guarantees, or any other benefit to which they may be entitled under Federal, State, or local law.	Code (Cum. Pocket Part, 1945), title 60, § 61.
	——— The State department of veterans' affairs shall assist veterans in presenting claims against the United States or the State of Alabama when veterans request assistance.	Laws 1947, p. 154, No. 302.
Educational benefits; qualification for the professions and trades.	Professional engineers and land surveyors exempt from annual renewal of certificates of registration during active military service.	Code (Cum. Pocket Part, 1945), title 46, § 144.
	Rehabilitation course acceptable as educational requirements of disabled veterans making application for a certificate to practice architecture.	Code (Cum. Pocket Part, 1945), title 46, § 15.
	Renewal of certificates of registration by architects following discharge from the Armed Forces.	Code (Cum. Pocket Part, 1945), title 46, § 15.
	Time spent in the Armed Forces of the United States during World War II shall not be construed as breaking continuity of educational experience required for the issuance of certain certificates by the State board of education.	Code (1940), title 52, § 103 as amended, Laws 1947, No. 20.
	Veterans of World War II may take any extension or correspondence course from any State college or university without payment of fee, provided they are not receiving similar benefits under the Servicemen's Readjustment Act.	Laws 1949, p. 973, No. 633, § 4.

	—Extends to veterans who served subsequent to June 24, 1950, in any hostilities in which United States was engaged with any foreign state the privilege of taking an extension or correspondence course from any State college or university without payment of fee provided they are not receiving similar benefits under Servicemen's Readjustment Act. Veterans must apply for benefits within 4 years of date of act or 4 years of date of discharge whichever is last.	Laws 1951, No. 47, title 60, § 82 (4) (Code, 1940; 1953 Cum. Supp.).
Educational opportunities for children (and wives) of veterans.	Aid for children of deceased veterans of World War I. [Benefits under this law have terminated.]	Laws 1931, p. 775, No. 640.
	Free tuition in any State institution of higher learning, college or university for a period of 4 years to (1) children and wives of World War II veterans killed in action, and (2) children and wives of World War II veterans suffering from a 40 percent or more service-connected disability.	Laws 1949, p. 972, No. 633.
	—Extends to the children and unremarried widow with children of deceased veteran who served at any time subsequent to June 24, 1950, when United States was engaged in hostilities with any foreign state free tuition and fees for 4 years at any State college or university or for a prescribed course at any State trade school. Widows without children entitled to 2 years or one-half tuition and fees for course at trade school; children of veterans with 40 percent or more disability similarly entitled to 4 years or prescribed course at trade school and wives of such disabled veterans to 2 years or one-half tuition and fees at trade schools.	Laws 1951, Nos. 47, 975, title 60, §§ 82 (1)–82 (3) (Code, 1940; 1954 Supp.).
	Provides for accepting and administering any scholarship fund $1,250 donated by the American Legion or American Legion Auxiliary, such scholarship to be established in certain State institutions.	Code (1940), title 52, §§ 620–622.
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act	Code (Cum. Pocket Part, 1945), title 25, § 212.
	Leaves of absence for State employees in the Armed Forces; restoration to former positions; preservation of rights and benefits.	Code (Cum. Pocket Part, 1945), title 55, § 316 (1)–316 (4).
	Leaves of absence for teachers entering the military service of the United States: effect on continuing service status.	Code (Cum. Pocket Part, 1945), title 52, § 361.
	No vacancies in State, county, nor municipal offices by reason of absence of incumbents in active military service; preservation of rights and privileges as to reinstatement.	Code (Cum. Pocket Part, 1945), title 41, § 224–244.
	Preference in State civil service examinations to veterans, their wives or widows. In case of reduction in service they shall be the last to be dismissed.	Code (1940), title 55, § 305.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

ALABAMA—Continued

Type of law	Résumé	Citation
Employment preferences, privileges, etc.—Con.	The State, county and district service commissioners shall be veterans	Code (Cum. Pocket Part, 1945), title 60, §§ 56, 58.
	War service credit under the State employees' retirement system	Code (Cum. Pocket Part, 1945), title 55, § 458, as amended, Laws 1947, No. 606, § 2.
	War service credit under the teachers' retirement system	Code (1940), title 52, § 364, as amended, Laws 1947, No. 637.
Guardianship; administration of estates.	Probating wills of soldiers and sailors	Code (Cum. Pocket Part, 1945), title 61, § 40.
	Uniform Veterans' Guardianship Act with modifications. Provides for the appointment of a guardian of an incompetent veteran or minor child of a veteran, to receive certain benefits on behalf of such ward.	Code (1940), title 21, §§ 160–176.
Homes (institutional)	Conveyance of land of the home for Confederate veterans and their widows at Mountain Creek, Chilton County, Ala., to the United States for the purpose of establishing a national cemetery.	Code (1940), title 59, § 17.
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under the Uniform Guardianship Act.	Code (1940), title 21, § 175.
Pensions	Confederate pensioners eligible for old-age assistance	Code (1940), title 49, § 47.
	Pensions for Confederate veterans and their widows	Code (1940; Cum. Pocket Part, 1945), title 60, § 1–43.
	—Pensions for Confederate veterans and their widows increased to $200 and $100 per month, respectively.	Laws 1950 (4th Ex. Sess.), p. 53; Laws 1951, No. 992; Laws 1953, No. 76, title 60, § 29 (Code, 1940).
	—As amended law provides remarried widow of Confederate veteran entitled to pension upon death of or divorce from last husband.	Laws, 1951, No. 914, title 60, § 8 (Code, 1940; 1953 Cum. Supp.).
Relief and rehabilitation	Counties may appropriate money in aid of indigent Confederate veterans.	Code (1940), title 60, § 41.
	Duties of the State, county, and district service commissioners in securing for veterans aid in connection with matters pertaining to employment and reemployment, educational and vocational train-	Code (Com. Pocket Part, 1945), title 60, § 61–62.

	ing, health, medical rehabilitation and housing services and facilities and emergency financial assistance.	
Tax and license fee exemptions.	*Business and occupational licenses.* Exemption of disabled veterans from payment of business or occupational license taxes, amount not to exceed $25. No veteran whose property, both real and personal, is valued at $5,000 or more, or whose net annual income is $2,500 or more, shall be entitled to such exemption.	Code (1940; Cum. Pocket Part, 1945), title 51, § 852–864.
	—Law exempting veterans with 25 percent or more disability from paying such license taxes up to $25 amended to include veterans of hostilities whether as the result of a declared war or not, to include officers as well as enlisted men of World War I, and to exclude Confederate veterans. Other provisions of law not changed.	Laws 1953, No. 233, title 51, § 852 (Code, 1953 Cum. Supp.).
	——— Exemption of World War II veterans from payment of business or occupational license taxes for a period of 3 years after discharge from active military service, amount not to exceed $35. No veteran whose property, both real and personal, is valued at $5,000 or more, or whose net annual income is $2,500 or more shall be entitled to such exemption.	Code (Cum. Pocket Part, 1945), title 51, § 864 (1).
	—Extends to veterans of hostilities with any foreign state whether or not the result of a declared war, as well as World War II veterans, an exemption from payment of license taxes (not to exceed $35) for a period of 6 years after discharge or termination of service. However, a veteran with real or personal property valued at $7,000 or more and whose net annual income is $3,000 or more shall be granted an exemption only to the amount of $15.	Laws 1953, No. 229, title 51, §§ 864 (1)–864 (6) (Code, 1940; 1953 Cum. Supp.).
	Cigarette tax.—Tobacco products for use of members of the Armed Services exempt from tax.	Code (Cum. Pocket Part, 1945), title 51, § 729 (c).
	Game license.—Confederate soldiers are exempt from hunting license	Code (1940), title 60, § 42.
	Income tax.—Exemption of war risk insurance	Code (1940), title 51, § 384 (e).
	——— Military compensation paid to a person in time of war is exempt from tax.	Code (Cum. Pocket Part, 1945), title 51, § 374.
	Motor vehicles.—Disabled veteran of World War II who receives a motor vehicle from the Administrator of Veterans' Affairs is exempt from payment of license fees and ad valorem taxes if the automobile is operated only for the veteran's personal use.	Laws 1947, No. 19.
	——— Exemption extended to disabled veterans who served subsequent to June 24, 1950, in hostilities in which United States was engaged with any foreign state.	Laws 1953, No. 234 (amends Laws 1947, No. 19).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

ALABAMA—Continued

Type of law	Résumé	Citation
Tax and license fee exemptions—Continued	*Peddler's license.*—Confederate soldiers are exempt from fee	Code (1940), title 60, § 42.
	Poll tax.—Veterans of World War I and World War II and members of the Armed Forces in time of war exempt from payment of poll tax.	Const. Art. XLVIII, § 194½.
	——— Veterans of World War I exempt from payment of poll tax	Code (1940), title 51, § 238.
	Property tax.—Authorizes a $3,000 property tax exemption to certain incompetent veterans.	Code (1940), title 51 (k), § 2 (p), as amended, Laws 1947, No. 639.
	——— Exemption of property of the American Legion and Veterans of Foreign Wars.	Code (1940), title 51, § 2 (c), as amended, Laws 1947, No. 639.
Transportation, motor vehicle, etc., privileges.	Any disabled veteran of World War II who receives a motor vehicle from the Administrator of Veterans' Affairs is exempt from payment of license fees and ad valorem taxes, if the automobile is operated only for private use.	Laws 1947, No. 19.
Veterans' organizations	*Conventions, etc.*—Appropriation for the Spanish War Veterans encampment.	Laws 1949, p. 792, No. 522.
	Insignia.—Unauthorized wearing or use of insignia, badges, etc., of veterans' organizations declared a misdemeanor.	Code (1940), title 14, § 46.
	Meeting places, etc.—Armory privileges	Code (1940), tirle 35, § 197.
	Tax exemption.—Exemption of property of American Legion, Veterans of Foreign Wars, or any post thereof.	Code (1940), title 51, § 2 (c), as amended, Laws 1947, No. 639.
Veterans' service agency	Department of Veterans' Affairs	Code (Cum. Pocket Part, 1945) title 60, § 53–66.

ARIZONA

Burial allowances and allied benefits.	*Burial.*—County allowances for burial of indigent veterans, their wives or widows. Burial may not be in potter's field.	Code Ann. (1939), § 15–103.
	Headstones.—County shall apply to the United States for a suitable headstone and have headstone set in place.	Code Ann. (1939), § 15–104.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the armed forces of the United States, validity.	Code Ann. (Cum. Pocket Supp. 1947), § 71–417a.

	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc. Termination of conservatorship.	Code Ann. (Cum. Pocket Supp. 1947), § 42–401 to § 42–403.
	Exemption of property of persons in active military service from sale for delinquent taxes during World War II and for 1 year thereafter.	Code Ann. (Cum. Pocket Supp. 1947), vol. 5, Appx. 3 (A).
	Special hunting and fishing licenses for members of the Armed Forces on active duty in time of war, at nominal fee.	Code Ann. (Cum. Pocket Supp. 1947), § 57–116, as amended, Laws 1949, p. 89, ch. 43.
	Testamentary capacity of members of the Armed Forces aged 18 years or upward.	Code Ann. (Cum. Pocket Supp. 1947), § 41–101.
Civil rights	Absentee registration and voting by members of the Armed Forces. (Expired.)	Laws 1944, 2d Ex., ch. 21; Laws 1947, ch. 41.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—No charge is to be made for an acknowledgment to any document for use in connection with a claim for pension, compensation, insurance, or other benefits to be presented to the United States or any bureau thereof.	Code Ann. (1939), § 34–138.
	Public-record certification.—Free copies of public records for wards of the United States Veterans' Administration.	Code Ann. (Cum. Pocket Supp. 1947), § 42–317.
	——— Public officials are required to issue without charge, certified copies of public records for use in making a claim for pension, allotment, allowance, compensation, insurance, or other benefits to be presented to the United States.	Code Ann. (1939), § 34–138.
	Recording of discharges.—Discharge papers are to be recorded by county recorder, free of charge.	Code Ann. (Cum. Pocket Supp. 1947), § 17–808.
	Service officers, etc.—Duty of the veterans' service officer to assist veterans and their dependents in obtaining any Federal or State awards to which they may be entitled.	Code Ann. (1939), § 15–102.
	— Law concerning veterans' service officers repealed	Laws 1951, ch. 151 repeals (§ 15–101 to § 15–102).
	———Veterans' Service Commission, created in 1951, authorized to assist veterans in obtaining benefits.	Laws 1951, ch. 107 (§ 15–401 to § 15–407).
Educational benefits; qualification for the professions and trades.	Apprenticeship training revolving fund to be used for the training of veterans of World War II in apprenticeable occupations and in administering and supervising training programs operated under provisions of the Servicemen's Readjustment Act.	Laws 1947, 5th sp. sess., ch. 14.
	Renewal of certificates of registration of beauty culturists after termination of military service.	Code Ann. (Cum. Pocket Supp. 1947), § 67–318 (d).
	Renewal of professional and business license after termination of active military service.	Code Ann. (Cum. Pocket Supp. 1947), vol. 5, Appx. 3 (E).

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Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

ARIZONA—Continued

Type of law	Résumé	Citation
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Security Act. (Omitted: Laws 1947, ch. 75.)	Code Ann. (Supp. 1943), § 56–1003 (g).
	Preference, rights, and privileges of veterans under any merit system in force in the State or any political subdivision.	Code Ann. (Cum. Pocket Supp. 1947), § 16–2701 to § 16–2704.
	Reinstatement of a member of any fire company after discharge from military service.	Code Ann. (Cum. Pocket Supp. 1947), § 16–2012.
	Restoration of public officers and employees to former positions upon completion of military or naval service.	Code Ann. (Cum. Pocket Supp. 1947), § 12–107.
	Veterans' service officer shall be a veteran	Code Ann. (Cum. Pocket Supp. 1947), § 15–101.
	War service credit under the Police Pension Act	Code Ann. (Cum. Pocket Supp. 1947), § 16–1807a.
	War service credit under the Teachers' Retirement Act	Code Ann. (Cum. Pocket Supp. 1947), § 54–1704 to § 54–1706.
Guardianship	*Uniform Veterans' Guardianship Act.*—Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran to receive certain benefits on behalf of such ward.	Code Ann. (Cum., Pocket Supp. 1947), § 42–301 to § 42–320.
	——— Veterans' Service Commission, duties include acting as guardian of estate of incompetent veteran or minor children of veterans.	Laws 1951, ch. 107 (§ 15–401 to § 15–407).
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Code Ann. (Cum. Pocket Supp. 1947), § 42–319.
Housing	Acquisition of surplus housing or personal property adaptable to housing, from United States to sell to veterans.	Code Ann. (Cum. Pocket Supp. 1947), § 15–301 to § 15–302.
Land settlement benefits	Benefits to certain veterans under the Land Settlement Act	Code Ann. (1939; Cum. Pocket Supp. 1947), § 11–1501 to § 11–1514.
Loans, contracts of minors, etc.	Building and loan or savings and loan associations may make loans pursuant to the Servicemen's Readjustment Act.	Code Ann. (Cum. Pocket Supp. 1947), § 51–607*a*.;
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Code Ann. (Cum. Pocket Supp. 1947), § 63–307.

Relief and rehabilitation	Appropriation ($7,000) to the Arizona apprenticeship council to establish the apprenticeship training revolving fund for the training of World War II veterans under provisions of the Servicemen's Readjustment Act.	Laws 1947, 5th sp. sess., ch. 14.
	Council for on-the-job training	Laws 1947, ch. 108.
	Emergency relief for veterans and dependents provided by Veterans' Service Commission.	Laws 1951, ch. 107 (§ 15-401 to § 15-407).
	Purpose of the veterans' relief commission is to provide for the relief of indigent ex-servicemen and their dependents. The necessary funds are provided in the general appropriation bill; 1939 appropriation, $31,940.	Code Ann. (1939), § 15-201 to § 15-204.
	Relief of veterans and their families through the Veterans' Relief Commission.	Code Ann. (1939), § 15-201 to § 15-204.
	—Law providing for Veterans' Relief Commission repealed	Laws 1951, ch. 107 (repeals §§ 15-201, 15-202).
Tax and license fee exemptions.	*Income tax.*—Exemption of military compensation up to $1,500; extension of time for filing returns.	Code Ann. (Cum. Pocket Supp. 1947), vol. 5, Appx. 3 (D).
	Liquor license.—Waiver of annual license fees during active military service.	Code Ann. (Cum. Pocket Supp. 1947), vol. 5, Appx. 3 (B).
	Professional and occupational licenses.—Exemption from payment of license fees during active military service.	Code Ann. (Cum. Pocket Supp. 1947), vol. 5, Appx. 3 (E).
	Property tax.—Exemption to veterans and their widows not to exceed $2,000.	Const., art. 9, § 2; Code Ann. (1939), § 73-201 (4); § 73-305.
	—Amendment provides that persons in military service and absent from State and persons in veterans' hospitals may send affidavit of eligibility for exemption rather than appear in person before county assessor.	Laws 1951, ch. 66 (§ 73-303).
Veterans' organizations	*Corporate rights.*—Local units of war veterans' associations are exempt from requirement of publication of articles and from payment of filing fees.	Code Ann. (1939), § 53-302.
	Insignia.—Unauthorized wearing or use of insignia, badges, etc., of veterans' organizations declared a misdemeanor.	Code Ann. (1939), § 43-2618.
Veterans' service agency	Veterans' service officer	Code Ann. (1939; Cum. Pocket Supp. 1947), § 15-101 to § 15-102.
	—Provisions repealed	Laws 1951, ch. 151 (repeals § 15-101 to § 15-102).
	Veterans' Service Commission established in 1951	Laws 1951, ch. 107 (§ 15-401 to § 15-407).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

ARKANSAS

Type of law	Résumé	Citation
Burial allowances and allied benefits.	*Burial.*—County allowance to defray burial expenses of Confederate veterans or their widows.	Stat. Ann. (1947), § 11-1346.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Stat. Ann. (1947), §§ 49-111, 49-214.
	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc.	Stat. Ann. (1947), § 58-201 to § 58-203.
	Elected officials in military service may take oath of office before certain commissioned military officers. The oath may be attached to the commission instead of indorsed thereon as otherwise required.	Stat. Ann. (1947), § 12-207 to § 12-211.
	Evidence of death of soldiers or sailors in causes arising from death claims against insurance companies.	Stat. Ann. (1947), § 66-521 to § 66-522.
	Oath to affidavits made before commissioned officers in the armed services.	Stat. Ann. (1947), § 40-108.
	Protection of rights established by holders of donation certificates to State lands.	Stat. Ann. (1947), § 10-915 to § 10-916.
	Soldiers and sailors in the military service may by will dispose of their personal property as at common law.	Stat. Ann. (1947), § 60-124.
	Suspension of statutes of limitations insofar as the statutes affect persons in the Armed Forces of the United States during the existence of a state of war and for 6 months thereafter. Collection of debt or recovery of property, limitations.	Stat. Ann. (1947), § 37-227 to § 37-228.
Civil rights	Absentee registration and voting	Stat. Ann. (1947), § 3-1101; § 3-1111 to § 3-1120.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Free copies of public records for wards of the United States Veterans' Bureau under Uniform Guardianship Act.	Stat. Ann. (1947), § 57-516.
	Recording of discharge.—Certificates of discharge to be recorded free of charge by the county recorder.	Stat. Ann. (1947), § 11-1705 to § 11-1707.
	Safekeeping of discharge papers.—Officers or soldiers may deposit discharge papers, descriptive lists, etc., in the bureau of war records for safekeeping.	Stat. Ann. (1947), § 11-129 (g).

	Service officers, etc.—State veterans' service office to provide assistance for all veterans and their dependents in securing benefits to which entitled under Federal and State laws.	Stat. Ann. (1947), § 11-1401 to § 11-1408.
Educational benefits; qualification for the professions and trades.	*Education of veterans of World War II.*—Note for total subsidy required. Practice within the State of chosen profession discharges veterans' liability.	Stat. Ann. (1947), § 80-3302 to § 80-3308; Laws 1949, No. 188.
	—Amended law extends to Korean veterans privilege of receiving educational subsidy to study at out-of-State institutions in certain professional fields.	Laws 1953, No. 8 (amends § 80-3304).
	Free tuition to veterans of World War I	Stat. Ann. (1947), § 80-3302.
	Preference rating of 10 percent to veterans in examinations for professional and trade licenses.	Stat. Ann. (1947), § 11-1701 to § 11-1702.
Educational opportunities for children of veterans.	Aid for resident children of veterans of World Wars I and II	Stat. Ann. (1947), § 80-3309 to § 80-3310; Laws 1949, No. 177.
	Above provisions amended to provide that such children must be residents for 2 years prior to entrance in institution.	Laws 1953, No. 296 (amends § 80-3309).
Employment preferences, privileges, etc.	Benefit rights under the Employment Security Act	Stat. Ann. (1947), § 81-1104 (f).
	Preference to veterans in the appointment of members of the War Memorial Stadium Commission.	Stat. Ann. (1947), § 80-3401.
	Preference to veterans in examinations for licenses or permits for any profession, trade, or employment in the State.	Stat. Ann. (1947), § 11-1701.
	Preference to veterans under State civil service or merit system	Stat. Ann. (1947), § 12-2318 to § 12-2322.
	Preservation of benefit rights under the teacher retirement system	Stat. Ann. (1947), § 80-1405.
	Preservation of employment rights of public officers and employees during active military service. Reinstatement upon termination of such service.	Stat. Ann. (1947), § 12-2301 to § 12-2317.
	Time spent in the practice of medicine while in the armed services acceptable as equivalent to practice within the State when qualifying as county health officer.	Stat. Ann. (1947), § 82-201, as amended, Laws 1949, No. 79.
	War service credit under any pension or retirement system for public officers and employees.	Stat. Ann. (1947), § 12-2323 to § 12-2325.
	War service credit under the teacher retirement system	Laws, 1949, No. 80, § 5 (c).
Guardianship	Appointment of guardians for persons confined in any veteran's facility or hospital operated by the United States.	Stat. Ann. (1947), § 57-402 to § 57-403.
	Uniform Guardianship Act. Provides for the appointment of a guardian of an incompetent veteran or minor child of a veteran, to receive certain benefits on behalf of such ward.	Stat. Ann. (1947), § 57-501 to § 57-522.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

ARKANSAS—Continued

Type of law	Résumé	Citation
Homes (institutional)	Disposition of bauxite ore under the Old Soldiers' Home property	Stat. Ann. (1947), § 9-410.
	Home for the care of Confederate veterans, their wives, widows, mothers, and daughters.	Stat. Ann. (1947), § 11-1201 to § 11-1217.
	Repeals provisions for Confederate Soldiers' Home and provides for disposition of all building and facilities and for construction of new home. Provides for temporary quarters and care for inmates. New home to be under control of Confederate Home Board.	Laws 1953, No. 154 (repealing § 11-1201 to § 11-1217).
	Resident indigent unmarried widows of Confederate veterans are eligible for admission to Arkansas Confederate Home if born prior to 1870 and present proof that they are indigent.	Laws 1955, No. 7.
Hospital benefits, artificial limbs.	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Stat. Ann. (1947), § 57-518.
	Confederate veterans are entitled to, artificial limbs at expense of State.	Stat. Ann. (1947), § 11-1342 to § 11-1345.
	State hospital superintendent may contract with the Federal Government for the hospitalization of veterans.	Stat. Ann. (1947), § 59-243.
Land settlement benefits.	Preference to war veterans in the sale of agricultural land	Stat. Ann. (1947), § 10-501.
	Protection of rights established by holders of donation certificates to State lands.	Stat. Ann. (1947), § 10-915.
Loans, contracts of minors, etc.	Banks and other financial institutions authorized to make loans under the Servicemen's Readjustment Act.	Stat. Ann. (1947), § 67-515.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Stat. Ann. (1947), § 11-1703 to § 11-1704.
Medals, certificates, etc	Selection of medallions or medals with service ribbons by the war decoration commission for veterans of various wars.	Stat. Ann. (1947), § 11-1601 to § 11-1605.
National guard service	Credit for time spent in the active military service of the United States.	Stat. Ann. (1947), § 11-408.
Patriotic holidays	August 14 of each year designated as a holiday for the purpose of honoring the men and women of Arkansas who died or were killed in action during World War II.	Laws 1949 No. 153.
Pensions	Confederate pensions. Amount: $100 per year to disabled veterans, and indigent widow or indigent mother.	Stat. Ann. (1947), § 11-1301 to § 11-1348.

	—Law repeals provisions for pensions for Confederate soldiers and their widows, and adds new section which provides that unmarried widow of Confederate veteran, not living in Confederate home and otherwise ineligible to receive old-age-assistance grants, shall receive $30 per month from State department of public welfare. Must have been a resident for 3 years, been born before 1870 or prove she was the first wife of Confederate veteran.	Laws 1953, No. 266 (repeals § 11-1301 to § 11-1348, adds § 11-1349).
Records, relics, etc.	Provision for bureau of war records in the office of the adjutant general, and the deposit of records, relics, etc., for safekeeping.	Stat. Ann. (1947), § 11-129.
	Provision for a roster of all troops from Arkansas in all wars in which the people have participated, to be prepared by the State history commission.	Stat. Ann. (1947), § 6-203.
	Recording the names of the men and women who died or were killed while in the service of the United States during World War II. Alphabetical arrangement by counties.	Laws 1949, No. 153.
Relief and rehabilitation.	American Legion endowment fund for rehabilitation and child welfare.	Stat. Ann. (1947), § 11-1503.
	Emergency aid for minor children of disabled veterans.	Laws 1949, No. 379.
Tax and license fee exemptions.	*Homestead and personal property taxes.*—Exempts veterans who suffered loss or loss of use of 1 or more limbs or total blindness in 1 or more eyes and who receive compensation from Veterans' Administration for disability, from payment of all State taxes on homestead and personal property owned by veteran. Must be resident and citizen and present proof of disability compensation.	Laws 1953, No. 363.
	Income tax.—Service pay of members of the Armed Forces of the United States exempt from income tax.	Stat. Ann. (1947), § 84-2009 to § 84-2011.
	Motor vehicle license.—Issuance of automobile license tags to certain disabled veterans, free of charge.	Laws 1949, Nos. 7, 322.
	Poll tax.—Exemption to servicemen.	Const. Amend. No. 36.
	——— Cancellation of per capita road tax against members of the Armed Forces during World War II.	Stat. Ann. (1947), § 76-719.
	——— Payment of poll taxes on order of the quorum courts of the various counties for all persons of the county engaged in military and naval service of the United States.	Stat. Ann. (1947), § 17-520 to § 17-524.
	——— Waiver of poll tax assessment and penalty for voting purposes when a serviceman or discharged veteran returns to precinct after the expiration of assessment period.	Stat. Ann. (1947), § 3-113.
Transportation, motor vehicle, etc., privileges.	Special emblem or tag to be issued to each disabled veteran who owns or operates a car equipped for an amputee.	Laws 1949, Nos. 7, 322.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

ARKANSAS—Continued

Type of law	Résumé	Citation
Veterans' organizations	*Corporate powers, etc.*—Powers of American Legion Department of Arkansas.	Stat. Ann. (1947), § 11-1501 to § 11-1509.
	Insignia.—Declares unlawful the sale of artificial poppies, elsewhere than in an established place of business, by other than patriotic organizations chartered by act of Congress. Profits to be expended on disabled World War veterans and dependents.	Stat. Ann. (1947), § 11-1708 to § 11-1710.
	——— State chapter of Disabled American Veterans authorized to prepare and adopt an emblem, or tag, or marking to be attached to the automobile license plates owned and operated by certain disabled American veterans.	Laws 1949, Nos. 7, 322.
	——— Unauthorized wearing or use of any badge, pin or insignia of any veterans' organization or the official discharge emblems of World War I or II, declared a misdemeanor.	Stat. Ann. (1947), § 41-1905.
	Meeting places, etc.—Arkansas State war memorial (the old State capitol building and grounds) dedicated to the use of the American Legion and other organizations.	Stat. Ann. (1947), 8-301 to § 8-308.
Veterans' service agency	Veterans Service Office, State and local	Stat. Ann. (1947), § 11-1401 to § 11-1408.
World Wars I and II, and Korean conflict disabled veterans, etc.—General provisions.	Veterans disabled in military service during World Wars I and II and Korean conflict and their dependents entitled to same privileges as are now enjoyed by all other veterans.	Laws 1951, No. 376, Laws 1953, No. 187.

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Burial allowance and allied benefits.	*Burial.*—County allowance for burial or cremation of indigent veterans or their widows. Burial may not be in potter's field.	Military and Veterans Code (Deering's Codes, 1943), §§ 929, 940-950, as amended, Laws 1949, ch. 543.

	Burial grounds.—Provision for the purchase of grave plots for the interment of indigent members of the Women's Relief Corps Home.	Military and Veterans Code § 1091.1, added by Laws 1949, ch. 1264, § 2.
	Grave care.—Maintenance of soldiers' graves a county charge	Military and Veterans Code (Deering's Codes, 1943), §§ 949, 960–962.
	—Cities and counties authorized to mark and maintain graves of servicemen with consent of officers who manage cemetery or burial place.	Laws 1955, ch. 179 (Deering's Military and Veterans Code, § 960.5).
	Headstones and markers.—The county clerk is required to apply to the United States for a suitable headstone. An allowance is made for setting the stone in place. Veterans' graves are to be kept properly marked and identified.	Military and Veterans Code (Deering's Codes, 1943), §§ 948, 960–962.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the armed forces of the United States, certification of oaths, etc., validity. [Effective until ninety-first day after adjournment of the 1951 regular session of the legislature.]	Civil Code (Deering's Codes, 1949) § 1183.5.
	Discharge from service on grounds of mental disability may be cause for delay in the pronouncement of judgment in criminal proceedings.	Penal Code (Deering's Codes, Pocket Supp. 1947), §§ 1191, 1449.
	Evidence of death or other status of persons missing in action	Laws 1945, ch. 254.
	Extension of period within which veterans operating slaughtering or meat packing establishments may elect to assume State inspection.	Laws 1946, 1st Ex., ch. 132.
	Fiduciaries wartime substitution act	General Laws (Deering's Codes, 1944), Act 2560, § 1–10.
	Hunting license may be issued to the alien wife of a veteran upon payment of the same fee required of residents.	Fish and Game Code (Deering's Codes, 1944), § 427, as amended, Laws 1949, ch. 591.
	Premarital examination certificates may be issued by United States army and medical officers.	Civil Code (Deering's Codes, 1949), § 79.03a.
	Protection of persons acting under power of attorney (general law)	Civil Code (Deering's Codes, 1949), § 2356.
	Sale of real property to enforce the collection of taxes postponed during World War II. [Repealed, Laws 1949, chs. 243, § 3, 442.]	Revenue and Taxation Code (Deering's Codes, 1944), § 3490–3494.
	Suspension of statutes of limitation during the existence of a state of war	Civil Procedure Code (Deering's Codes, 1949), § 354.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

CALIFORNIA—Continued

Type of law	Résumé	Citation
Civil rights	Absentee registration and voting	Elections Code (Deering's Codes, 1945; Pocket Supp. 1947), § 132–132.5; 5881–5905; 5911, 5931.5, as amended, Laws 1949, chs. 153, 183.
	—Servicemen released during 54 days prior to election are allowed to register and vote in next succeeding election upon proof of release within 54 days prior to election.	Laws 1953, ch. 291 (Deering's Election Code, § 5931.5).
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—County clerks empowered to certify affidavits for United States pension claimants, without fees.	Government Code (Deering's Codes, Supp. 1947), § 26858.
	——— No fees allowed notaries public for services rendered in the matter of a pension claim or any claim to be presented to the administrator of veterans' affairs.	Government Code (Deering's Codes, 1944; Supp. 1947), § 6106–6107.
	Service officers, etc.—Duties of the county service officer to assist any veteran in presenting claims against the United States and in establishing the right to any privilege, preference, care, or compensation provided for by State or Federal laws.	Military and Veterans Code (Deering's Codes, 1943; Pocket Supp. 1947), § 970–973.
	——— The veterans' board may assist veterans in presenting and pursuing their claims against the United States arising out of war service. The board may cooperate and contract with veterans' organizations rendering similar services to veterans.	Military and Veterans Code (Deering's Codes, Pocket Supp. 1947), § 699.5.
	Public record certification.—County recorders may not charge fees for issuing certified copies of discharge papers, certificates of service, etc.	Government Code (Deering's Codes, Supp. 1947), § 27381.
	——— Free copies of public records to applicants for benefits through Veterans' Administration, under the Uniform Guardianship Act.	Probate Code (Deering's Codes, 1949), § 1662.
	——— Public officials may not take fees for issuing copies of discharge papers or other public records to be used in a pension claim or a claim for allotment, allowance or insurance under any act of Congress.	Government Code (Deering's Codes, Supp. 1947), § 6107.
	Recording of discharges.—County recorders may not charge fees for recording and indexing discharge papers, certificates of service, etc.	Government Code (Deering's Codes, Supp. 1947), § 27381.

	——— Public officers may not take fees for recording or indexing discharge papers.	Government Code (Deering's Codes, Supp. 1947), § 6107.
	—Amendment of existing provisions without significant changes	Laws 1953, ch. 1734 (Deering's Government Code, § 6107).
Educational benefits; qualification for the professions and trades.	*Accountants.*—Veteran of World War II may register as a public accountant within 12 months after discharge from military service or before Mar. 15, 1950.	Business and Professions Code (Deering's Codes, Pocket Supp. 1947), §§ 5082, 5082.1, 5082.2, 5082.5, as amended, Laws 1949, chs. 696, 1584, 1596.
	——— 2 years college study or graduation from a junior college required of certified public accountants, waived for members of the Armed Forces of the United States for 6 years subsequent to the date of their discharge from such forces.	Business and Professions Code (Deering's Codes, Pocket Supp. 1947), § 5093.
	Attorneys.—Veterans of World War II graduated from an accredited law school after Sept. 16, 1940, and who served in the Armed Forces before taking the bar examination, and also those who, after Sept. 16, 1940, satisfactorily completed at least 2 years of study in an accredited law school and whose legal education was interrupted by military service, and who subsequently graduated from an accredited law school, may be admitted to the State bar on motion without examination. [Effective until the 91st day after adjournment of the 58th legislature.]	Business and Professions Code (Deering's Codes, Pocket Supp. 1947), § 6060.5–6060.7.
	——— World War II service credit allowed out-of-State attorneys applying for admission to practice law in the State of California.	Business and Professions Code (Deering's Codes, Pocket Supp. 1947), § 6062.
	Barbers.—War service credit allowed barbers making application for admission to postgraduate courses in barber colleges.	Business and Professions Code (Deering's Codes, Pocket Supp. 1947), § 6537.
	Certificates, etc.—Credentials and certificates issued by the State board of education continued in force during military service and until 6 months after discharge. Renewals may be made according to regulations.	Education Code (Deering's Codes, Pocket Supp. 1945), §§ 12405, 12405.1, as amended, Laws 1947, ch. 464, § 6–7.
	——— Valid unexpired licenses issued by any board, bureau, or commission in the department of professional and vocational standards are not required to be renewed during active service with the armed forces of the United States. Renewals may be made within 1 year after termination of military service. Time spent by a licensee in receiving treatment or hospitalization in any veterans' facility shall be excluded from the 1-year period.	Business and Professions Code (Deering's Codes, Pocket Supp. 1947), § 114.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

CALIFORNIA—Continued

Type of law	Résumé	Citation
Educational benefits; qualification for the professions and trades—Con.	*Chiropody.*—The 1-year resident course of college grade required before entering chiropody school may be satisfied by a veteran of World War II by presenting satisfactory evidence of the completion of an approved course of study under auspices of the United States or of the State.	Business and Professions Code (Deering's Codes, Pocket Supp. 1947), § 2245.6.
	Cleaners and dyers.—Veterans of World War II who were in the service on Sept. 15, 1945, may be issued a certificate of registration under the law licensing cleaning, dyeing, and pressing establishments, without examination, if they register within 12 months after discharge.	Business and Professions Code (Deering's Codes, Pocket Supp. 1947), § 9555.
	Collection agents.—Application for renewal of collection agency license must be made within 6 months after termination of military service.	Business and Professions Code (Deering's Codes, Pocket Supp. 1947), § 6951.
	Education of veterans in any of the schools and colleges of the public-school system.—Contracts with the Veterans' Administration or other Federal agency authorized.	Education Code (Deering's Codes, 1944), §§ 9201–9206, 20405.
	Educational aid to veterans of any war through the California Veterans Educational Institute.—Expenditures are limited to $40 per month or a total of $1,000 on account of any one veteran.	Military and Veterans Code (Deering's Codes, 1943; Pocket Supp. 1947), §§ 870–878, 899.
	——— Expenditures are limited to $40 per month or a total of $1,000 on account of any veteran of World War II.	Military and Veterans Code (Deering's Codes, 1943; Pocket Supp. 1947), §§ 980–981.7, 981.15, as amended, Laws 1949, ch. 116.
	——— Educational aids extended to veterans of Korean conflict. Excludes from acceptable institutions those whose enrollment of students receiving Federal or State veteran subsidy exceeds 85 percent of total enrollment. Excludes from benefits, veterans receiving Federal educational benefits. Requires 90 days' active service for eligibility unless discharged because of service-connected disability.	Laws 1953, chs. 475, 1334; Laws 1955, chs. 404, 802, 843 (Deerings' Military and Veterans Code, §§ 980–981.8).
	Educational leaves of absence granted to certain civil-service employees eligible for education or training under the Servicemen's Readjustment Act. Such leave cannot remain in effect for more than 4 years and 3 months.	Government Code (Deering's Codes, Supp. 1947), § 19402, as amended, Laws 1949, ch. 808, § 23.

High-school diplomas may be awarded to discharged veterans who entered the military service while students in the 12th grade if the first half of the work required for that grade was satisfactorily completed. Courses completed by veterans in any high school, junior college, or State college, may be evaluated and credit graduation from high schools be granted for military service and training received while in in the service.	Education Code, § 10531–10533, added by Laws 1945, ch. 1083.
Insurance agents.—Licensed insurance agents who make application for renewal of licenses held prior to entry into the military service of the United States are exempt from taking any examination or paying any penalty. Application for renewal must be made within 6 months after termination of service.	Insurance Code (Deering's Codes, 1944), §§ 1831.5, 1831.8.
Optometry.—Relaxation of subject requirements for persons whose induction into the armed forces prevented their taking the examination to practice optometry.	Business and Professions Code (Deering's Codes, 1944), § 3051, as amended, Laws 1949, ch. 623, § 3.
——— Disabled veterans licensed to practice in another State if graduated from institution accredited by California Board of Optometry, may take State examination and receive certificate to practice in State.	Laws 1953, ch. 1476 (Deering's Business and Professions Code, § 3044.6).
Physicians.—Any United States commissioned medical officer of World War II, if he was a bona fide resident of the State before entering medical school, and now discharged or retired from active military service, may apply for a physician's and surgeon's certificate.	Business and Professions Code (Deering's Codes, 1944; Pocket Supp. 1947), § 2210–2216, as amended, Laws 1949, ch. 794.
Provision for admitting to junior colleges of the State, veterans who served in active military service during a war with any foreign power.	Education Code (Deering's Codes, Pocket Supp. 1945), § 8821.2.
Provision for correspondence courses for veterans enrolled in schools, or classes, of school districts.	Education Code, § 10182 added by Laws 1946, 1st Ex., ch. 115.
Real estate agents, etc.—Renewal of licenses issued under the California real estate law, after termination of military service.	Business and Professions Code (Deering's Codes, Pocket Supp. 1947), § 10460–10462, as amended, Laws 1949, ch. 1487.
Social workers.—Social workers with certain qualifications, who were in the Armed Forces and unable to file application before Jan. 1, 1947, entitled to receive certificates as registered social workers, without examination. Application must be made within 6 months after discharge.	Business and Professions Code (Deering's Codes, Pocket Supp. 1947), § 9043.
Surplus property may be acquired from the United States for the purpose of furnishing housing facilities for veterans attending universities and colleges.	Laws 1946, 1st Ex., ch. 46, amended, Laws 1947, ch. 45.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

CALIFORNIA—Continued

Type of law	Résumé	Citation
Educational opportunities for children of veterans.	Aid for children of veterans of World Wars I and II who were killed in action or died as a result of war service. *Amount:* Expenditures for students of postgraduate, collegiate, junior college, business, and trade rank limited to $40 per month or $400 annually ($480 certain courses); $20 per month for students of high-school rank, or $200 annually ($240 certain courses). Persons who make application or receive aid while under 21 may continue until they reach the age of 27 if necessary.	Military and Veterans Code (Deering's Codes, 1943; Pocket Supp. 1947), § 890–899.
	— Aid for children of veterans who were killed in action or died as a result of war service extended to include children of veterans of Korean conflict.	Laws 1955, ch. 1564 (Deering's Military and Veterans Code, §§ 890–899).
	Children of certain disabled veterans exempt from tuition and incidental fees in State-owned colleges and universities.	Education Code (Deering's Codes, 1947), § 16111, as amended, Laws 1946, 1st Ex., ch. 4.
Employment preferences, privileges, etc.	California Employment Commission is required to operate and maintain a veterans' placement service.	Unemployment Insurance Act, § 92, as amended, Laws 1947, ch. 1242.
	Contributions may be made to teacher retirement funds during active military service or deductions may be made from salary payments following return to any employment required for membership in the retirement system.	Education Code (Deering's Codes, 1944), §§ 14495, 14495.1, 14495.2, 14702, as amended, by Laws 1947, ch. 1201, Laws 1949, ch. 1216, § 2–3.
	County service officers must be veterans	Laws 1951, ch. 207 (Deering's Military and Veterans Code, § 970).
	Employees in the department of corrections may return to former positions after termination of military service in time of war.	Penal Code (Deering's Codes, Pocket Supp. 1947), § 6052.
	Leaves of absence granted certain civil-service employees eligible for education or training under the Servicemen's Readjustment Act. Such leave cannot remain in effect for more than 4 years and 3 months.	Government Code (Deering's Codes, Supp. 1947), § 19402, as amended, Laws 1949, ch. 808, § 23.

Leaves of absence granted county, city, or district officers or employees entering the Armed Forces of the United States in time of war.	Military and Veterans Code (Deering's Codes, 1943), § 395.4.
Members of the California Veterans Board shall be veterans and preference shall be given to veterans for employment in the department of veterans' affairs.	Military and Veterans Code (Deering's Codes, Pocket Supp. 1947), §§ 66, 80.
Officers or employees of municipal utility districts shall be restored to positions in the districts' civil-service system following termination of service in the Armed Forces.	Municipal Utility District Act [Laws 1947 ch. 97], § 562–563.
Preference to veterans and widows of veterans in the State civil service. Disabled veterans are entitled to 15 additional points upon attaining the passing mark on entrance examinations, all other veterans and widows, 10 additional points, and in promotional examinations, 3 additional points allowed irrespective of physical condition. Request for and proof of eligibility for veterans' preferences must be submitted to the department of veterans' affairs.	Government Code (Deering's Codes, Pocket Supp. 1945; Supp. 1947), §§ 18540–18543, 18937, 18970–18977, as amended, Laws 1949, chs. 472, § 3; 808, § 1–10, 1056.
Preference to veterans in classification on eligible lists for policemen and watchmen under the State civil-service law.	Government Code (Deering's Codes, Pocket Supp. 1945), §18971.
Preference to veterans under the merit system applied to noncertified employees in certain school districts.	Education Code (Deering's Codes, 1944), § 14124–14126.
Reemployment of highway patrol officers upon return from military service.	Laws 1946, 1st Ex., ch. 41.
Reemployment of noncertified school employees upon termination of military service or within 1 year after termination of World War II.	Military and Veterans Code (Deering's Codes, Pocket Supp. 1947), § 395.2.
Reemployment of permanent certified school district employees	Education Code (Deering's Codes, Pocket Supp. 1945), § 13502, as amended, Laws 1949, ch. 1198.
Reinstatement of certified employees by school districts upon termination of military service.	Education Code (Deering's Codes, Pocket Supp. 1945), § 13204.1, as amended, Laws 1946, 1st Ex., chs. 32, § 3; 122, § 13654.
Reinstatement of certain employees of State colleges upon termination of military service.	Education Code (Deering's Codes, 1944), § 20380; as amended, Laws 1946), 1st Ex., ch. 32 § 4.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

CALIFORNIA—Continued

Type of law	Résumé	Citation
Employment preferences, privileges, etc.—Con.	Reinstatement of State and local officers and employees, and private employees, upon termination of active service in the Armed Forces of the United States or in the armed forces of the State of California.	Const., art. XX, § 3.5 Military and Veterans Code (Deering's Codes, 1943; Pocket Supp. 1947), §§ 395, 395.1–395.6, 395.8, as amended, Laws 1949, chs. 422, 1396. Government Code (Laws 1947, ch. 424), § 24006–24007.
	—Amendment provides that right of State and local officers and employees to reinstatement upon termination of service is void if serviceman voluntarily requests extension of original term of service enlistment, or tour of duty.	Laws 1955, ch. 393 (Deering's Military and Veterans Code, §§ 395.1–395.3).
	Return of public officers, deputies, assistants, and employees to public service within 6 months after termination of military service.	General Laws (Deering's Codes, 1943), Act 5623, § 1–4.
	Right of any elected State officer called to serve with the armed forces of the United States, to return and reenter upon the office upon termination of active service.	Laws 1949, ch. 603.
	—Any elected officer of State called to serve in Armed Forces has right to return and reenter his office after termination of service if term for which he was elected has not expired.	Laws 1953, ch. 68 (Deering's Military and Veterans Code, §§ 1690–1693).
	Rights of veterans to take State civil service promotional and other examinations after termination of military service. Placement on eligible lists, removal of names, etc.	Government Code (Deering's Codes, Supp. 1947), §§ 19401, 19401.1, 19403–19404, as amended, Laws 1949, ch. 808, §§ 21–22, 24–25.
	Seniority credits equal to the period of service in the Armed Forces granted to veterans in the State service when layoffs become necessary.	Government Code (Deering's Codes, Supp. 1947), §19533, as amended, Laws 1949, ch. 1000.
	State employees who enter the military service of the United States in time of war may be restored to former positions and civil service status upon termination of military service.	Government Code (Deering's Codes, Pocket Supp. 1945; Supp. 1947), §§ 19390–19395, 19397–19400, as amended, Laws 1949, chs. 34, 808, § 11–20.

	Unemployment insurance provisions applicable to individuals unemployed after military service.	Unemployment Insurance Act, §§ 57.7, 252, amended Laws 1947, chs. 23, 1431.
	Upon return of certain school employees from military service their names may be placed on eligibility lists established for such positions in the classified service of school districts during their absence.	Education Code, § 14126.1 added by Laws 1946, 1st Ex., ch. 128.
	War service credit allowed employees covered by the county employees retirement act. Payment of retirement contributions during military service.	Government Code (Deering's Codes, Supp. 1947), §§ 31642, 31645, 31649–31653.
	War service credit allowed county foresters, fire wardens, and firemen under the county fire service retirement law. Provision for retirement contributions for the period of military service.	Government Code (Deering's Codes, Supp. 1947), § 32337; § 32339–32340, added by Laws 1949, ch. 481, § 3–4.
	War service credit for the purpose of qualifying for retirement and death benefits under the State employees retirement system. Payment of retirement contributions during military service.	Government Code (Deering's Codes, Supp. 1947), §§ 20890–20894.5, 20920–20922, as amended, Laws 1949, chs. 290, § 30, 691, 1215, § 3, 1216, § 1, 1217, 1218, § 3–5.
	War service credit in the computation of service for retirement of teachers.	Education Code (Deering's Codes, 1944), § 14449.
	War service credit under the county peace officers retirement law. Provision for retirement contributions for the period of military service.	Government Code (Deering's Codes, Supp. 1947), § 32035; § 32039–32040, added by Laws 1949, ch. 481, § 1–2.
	War service credit under the Judges' Retirement Act	Laws 1949, ch. 1395.
	Where experience is required as a prerequisite to take certain civil-service examinations, a veteran, upon returning to the State civil service, shall be granted full credit for time spent in the military service as if he had remained in the employ of the State in the classification which he held at the time he entered the military service.	Government Code (Deering's Codes, Supp. 1947), § 18977.
Exemption from execution, garnishment, etc.	Money received as pension or other benefits from the United States or from the State is exempt from execution or attachment.	Civil Procedure Code (Deering's Codes, 1949), § 690.22.
Guardianship; administration of estates.	The Veterans Home of California shall hold in trust funds left by veterans and, subject to the payment of funeral expenses, dispose of such funds to the proper heirs; it may, through an officer, act as the guardian of estates, assignee, receiver, depositary or trustee, under appointment of any court or by authority of any State law.	Military and Veterans Code (Deering's Codes, 1943; Pocket Supp. 1947), §§ 1034–1039, 1040, 1046.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

CALIFORNIA—Continued

Type of law	Résumé	Citation
Guardianship; administration of estates—Con.	*Uniform Veterans' Guardianship Act.*—Provision for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Probate Code (Deering's Codes, 1949), § 1650–1669.
	When a member of the Armed Forces dies leaving no real property and an estate not exceeding $1,000, the spouse, children, parent, brother, or sister, or guardian may dispense with letters of administration or the awaiting of the probate of the will, if any.	Probate Code (Deering's Codes, 1949), § 630.
Homes (Institutional)	Cities may provide and maintain homes for veterans who have served the United States honorably in any of its wars.	Government Code, § 37460–3746 8, added by Laws 1949, p. 158, ch. 79.
	Counties may provide and maintain homes for veterans	Military and Veterans Code (Deering's Codes, 1943), § 1120–1121.
	Members of the medical staff and medical technicians of the Veterans' Home of California may be granted permission to attend school, etc., with pay, for a period of 30 days in any 1 calendar year.	Government Code, § 19333, added by Laws 1949, ch. 636.
	Property owned by the California Soldiers Widows Home Association exempt from taxation.	Const., art. XIII, § 1–1/4.
	Restriction on sale of liquor near veterans' home	Penal Code (Deering's Codes, 1941), § 172.
	Restrictions on speed of vehicles on grounds of any veterans' home or United States Veterans' Administration facility, or on highways bordering such institutions.	Vehicle Code (Deering's Codes, 1948), §§ 511, 511.5.
	Veterans' Home of California.—Veterans' home for aged and disabled honorably discharged former soldiers, sailors, marines, and members of the Coast Guard of the United States who have served in the armed forces during a war period, or are eligible for hospitalization or domiciliary care in a veterans' facility in accordance with the rules and regulations of the United States Veterans' Administration. Vocational training for disabled veterans.	Military and Veterans Code (Deering's Codes, 1943; Supp. 1947), § 1010–1046.
	—Veterans eligible for Veterans' Home of California redefined as "aged and disabled persons who served in Armed Forces of United States during a war period." No other significant changes.	Laws 1955, chs. 196, 280, 1282 (Deering's Military and Veterans Code, §§ 1010–1049).

	Veterans' Home of California may secure the services of nonresident physicians who are authorized to practice for a year.	Business and Professions Code (Deering's Codes, Pocket Supp. 1947), § 2176.
Hospital benefits	*Women's Relief Corps Home.*—Maintained by the State for the care of ex-Army nurses and the wives, widows, mothers, and dependent destitute, unmarried daughters, and sisters of Union veterans.	Military and Veterans Codes, 1943; Pocket Supp. 1947), § 1080–104, as amended Laws 1949, ch. 1264.
	Admission of insane soldiers and sailors in the service of the United States to a State hospital upon such terms as may be agreed upon between the State department of institutions and the proper United States agency.	Welfare Institutions Code (Deering's Codes, 1944), § 6601.
	Apprehension of escaped and paroled patients and inmates of any State hospital or facility operated by the Veterans' Administration.	Welfare and Institutions Code (Deering's Codes, 1944), § 6720.
	Commitment of an incompetent veteran to a Federal hospital, under the Uniform Guardianship Act.	Probate Code (Deering's Codes, 1949), § 1663.
	Department of mental hygiene required to make annual report to the veterans' welfare board concerning patients in State institutions and known to have served in the Armed Forces of the United States.	Welfare and Institutions Code (Deering's Codes, Pocket Supp. 1947), § 164.5.
	Hospitalization and medical aid for physically ill members of the Women's Relief Corps Home commitment of mentally ill members to State institutions.	Military and Veterans Code (Deering's Codes, Supp. 1947), §§ 1086, 1086.1, as amended, Laws 1949, ch. 1264.
Housing	Acquisition of surplus property from United States for the purpose of furnishing housing facilities for veterans attending universities and colleges.	Laws, 1946, 1st Ex., ch. 46, amended, Laws 1947, ch. 45.
	Acquisition of surplus housing facilities from the United States or any of its agencies for resale to veterans.	Laws 1947, ch. 27.
	Temporary and emergency housing facilities for veterans and their families and families of servicemen.	Laws 1946, 1st Ex. ch. 29, as amended, Laws 1946, 2d Ex., chs. 1, 2; Laws 1947, chs. 44, 127, 391, 1574; Laws 1948, chs. 18, 30; Laws 1949, ch. 1283.
	—Amendment of existing provisions without significant changes	Laws 1953, ch. 1731 (amends Laws 1946, 1st Ex. Sess., ch. 29 as amended).
Land settlement benefits	Acceptance of guaranties by the United States of loans to veterans for farms and homes.	Military and Veterans Code (Deering's Codes, Pocket Supp. 1947), § 701.
	Assessment of the possessory interest of veterans in real estate purchased from the Veterans' Welfare Board.	Laws 1949, ch. 1538; Laws 1949, Res., ch. 149, constitutional amendment proposed.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

CALIFORNIA—Continued

Type of law	Résumé	Citation
Land settlement benefits—Continued	Cooperation with United States in settling veterans on Federal lands within the State.	Military and Veterans Code (Deering's Codes, Pocket Supp. 1947), § 997–997.6.
	Farm and Home Purchase Act of 1935.—Administration transferred to the department of veterans' affairs. Originally, benefits under this act were available to veterans of World War I only, but in 1943 were extended to veterans of World War II. Authority to acquire and sell property under this act expired July 1, 1946, the fund was abolished and the money transferred to the veterans' farm and home building fund of 1943.	Military and Veterans Code (Deering's Codes, 1943; Pocket Supp. 1947), §§ 800–842.
	Farm and Home Purchase Act of 1943.—Administered by the department of veterans' affairs. Cost to board shall not exceed $7,500 for a home or $13,500 for a farm. A veteran may advance funds of his own to the amount advanced by the State providing the total valuation of the property does not exceed $10,000 for a home or $15,000 for a farm. Disability of minority is removed for veterans otherwise qualified. An initial payment of 10 percent is required on a farm and 5 percent on a home, the balance, advanced by the State may be amortized over a period of time to be fixed by the department, but not to exceed 40 years; interest, within a range of 2½ to 4 percent, shall be fixed periodically.	Military and Veterans Code (Deering's Codes, 1943; Pocket Supp. 1947), §§ 800, 980, 984–988.3, as amended; Laws 1949, chs. 411, 419, 421, 593.
	—Extends benefits of Farm and Home Purchase Act of 1943 to veterans of Korean conflict. Law further amended to provide cost to department shall not exceed $8,500 for a home or $15,000 for a farm. Veteran may advance his own funds to amount advanced by State providing total valuation of property does not exceed $12,500 for a home or $18,500 for a farm.	Laws 1951, chs. 201, 1046, 1154, Laws 1953, chs. 355, 1334, Laws 1955, chs. 404, 843 (Deering's Military and Veterans Code, §§ 800, 980, 984 to 988.3).
	Farm and Home Purchase Bond Act of 1943.—(Ratified at the general election in November 1944.)	Military and Veterans Code (Deering's Codes, 1943), § 990–991.3.
	Land settlement benefits available to certain veterans	Const. art. IV, § 31; Military and Veterans Code (Deering's Codes, 1943), § 720–772.

	Permissive State aid to veterans in the acquisition of, or payments for, (1) farms or homes, or in projects of land settlement or in the development of such farms or homes or land settlement projects, or (2) any business, land or any interest therein, buildings, supplies, equipment, machinery, or tools.	Const. art. IV, § 31.
	Provision for refunding or crediting to veterans of World War I certain payments and interest thereon made pursuant to contracts for the purchase of farms and homes under the Veterans Farm and Home Purchase Act.	Laws 1945, ch. 1502, as amended, Laws 1946, 1st Ex., ch. 117.
	Veterans Bond Act of 1946.—Ratified on referendum, Nov. 5, 1946. [Bond Act of 1945 (Laws 1945, ch. 1451) repealed by Laws 1946, 1st Ex., ch. 19.]	Military and Veterans Code (Deering's Codes, Pocket Supp. 1947), § 993–994.3.
	Veterans Bond Act of 1949.—(Subject to referendum November 1950.)—Ratified June 6, 1950	Laws 1949, ch. 1267. Deering's Military and Veterans Code § 995.01, to § 995.5).
	Veterans Bond Act of 1951.—Ratified Nov. 4, 1952	Laws 1951, ch. 1086 (Deerings Military and Veterans Code, § 996 to § 996.12).
	Veterans Bond Act of 1954.—Ratified Nov. 2, 1954 (The veterans' bond acts create funds to provide farm and home aid in accordance with provisions of Veterans Farm and Home Purchase Acts.)	Laws 1954, 1st Ex. Sess., ch. 28 (Military and Veterans Code, § 996.25 to § 996.37).
Loans, contracts of minors, etc.	Provisions for making, investing in and purchasing loans made to veterans, which are wholly or partially guaranteed by the United States or any agency thereof pursuant to provisions of the Servicemen's Readjustment Act.	Laws 1945, ch. 26, as amended, Laws 1946, 1st Ex., ch. 53; Laws 1947, ch. 840.
	Removal of minority disability of otherwise qualified veterans for the purpose of obtaining benefits under the State Veterans' Farm and Home Purchase Act of 1943.	Military and Veterans Code (Deering's Codes, Pocket Supp. 1947), § 986.10.
Medals, certificates, etc.	Awards to members of the national guard and naval militia who distinguish themselves in the service of the State or of the United States.	Military and Veterans Code (Deering's Codes, 1943; Pocket Supp. 1947), §§ 640–649.
Meeting places, memorial building privileges, etc.	District agricultural associations and counties may construct war memorial buildings in accordance with the State Contract Act.	Agricultural Code (Deering's Codes, Pocket Supp. 1947), § 87.5.
	Memorial districts may be organized for the purpose of providing and maintaining memorial halls, buildings, or meeting places for the use of veteran soldiers, sailors, and marines.	Military and Veterans Code (Deering's Codes, 1943; Pocket Supp. 1947), § 1170–1235, as amended, Laws 1949, ch. 170.
	—Enlarges on powers of memorial districts regarding acquisition, construction, management, etc. No other significant changes.	Laws 1955, chs. 931, 1604 (Deering's Military and Veterans Code §§ 1191, 1191.3).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

CALIFORNIA—Continued

Type of law	Résumé	Citation
National Guard Service	Credit for time spent in active service of the United States	Military and Veterans Code (Deering's Codes, 1943; Pocket Supp. 1947), §§ 215, 228, 256.
Records, etc	Rolls of honor containing names of State employees in the Armed Forces.	Laws 1941, Ex. Res., ch. 53.
Relief and rehabilitation	Applications for apprenticeship and other on-the-job training; reimbursements from appropriate agencies of the Federal Government.	Laws 1946, 1st Ex., ch. 48; Laws 1947, ch. 42.
	Contracts may be made with the United States or any agency thereof, any governmental agency, any person, or any corporation, for the performance of services or manufacture of articles by disabled members of the California Veterans Home. Contracts may also be made for vocational training for disabled veterans who have been residents of the State for 10 years.	Military and Veterans Code (Deering's Codes, Supp. 1947), §§ 1030.1, 1030.2.
	Counties and municipalities may extend relief to indigent veterans, their widows, minor children, fathers or mothers, through military, naval, or marine organizations created for that purpose. Counties may appoint county service officers to administer the aid contemplated, investigate applications, claims, etc.	Military and Veterans Code (Deering's Codes 1943; Pocket Supp. 1947), §§ 920–931, 970–973.
	Impersonating a veteran for the purpose of soliciting aid, etc., declared a misdemeanor.	Penal Code, § 532b, added by Laws 1949, ch. 832.
	Permissive State aid to veterans	Const. art. IV, § 31.
	Solicitation of funds for the benefit of veterans or veterans' organizations and the misuse of such funds is a misdemeanor.	Military and Veterans Code (Deering's Codes, Pocket Supp. 1947), § 1702.
	State prisoners released for military service eligible for pardon upon being honorably discharged.	Penal Code (Deering's Codes, Pocket Supp. 1947), § 3100–3116.
	Under the land settlement act provision shall be made to provide useful employment for veterans and the opportunity to acquire farms and homes for profitable livelihood.	Military and Veterans Code (Deering's Codes, 1943), § 720–772.
Tax and license fee exemptions.	*Amusement tax.*—Exemption to posts of the American Legion or other veterans' organization holding a boxing contest, sparring or wrestling	Business and Professions Code (Deering's Codes, 1944), § 18713

match, the proceeds of which inure exclusively to the benefit of the organization.	
Fish and game license.—Exemption of Civil War veterans from payment of fees for fishing and hunting license and license to take fur-bearing animals for profit.	Fish and Game Code (Deering's Codes, 1944), §§ 429, 1316.
——— Any totally disabled veteran may be issued fishing and hunting licenses without payment of fee.	Laws 1953, ch. 1702 (Deering's Fish and Game Code, § 429).
Income tax.—Exemption of income distributed from the estate of a decedent dying in active military service during World War II. Provision for refunds.	Revenue and Taxation Code (Deering's Codes, Pocket Supp. 1947), §§ 18146–18150, 19071–19073.
——— Exemption of any amounts received as a pension, annuity, medical retirement or similar allowance for personal injuries or sickness resulting from active service in the Armed Forces of any country.	Revenue and Taxation Code (Deering's Codes, 1944), § 17127, as amended, Laws 1949, ch. 507.
——— Exemption of contributions or gifts to posts or organizations of war veterans, or to the special fund for vocational rehabilitation of veterans authorized by the World War Veterans' Act of 1924.	Revenue and Taxation Code (Deering's Codes, 1944), § 17315.
——— Exemption of (*a*) salary, wages, bonuses, allowances, and other compensation received for services as a member of the Armed Forces of the United States; (*b*) mustering-out pay, terminal leave and unused leave pay and bonds, and educational benefits received under Federal or State legislation with respect to military service. (Repealed Laws 1949, ch. 507, § 2.)	Revenue and Taxation Code (Deering's Codes, Pocket Supp. 1947), § 17136.1.
—Exemption of salary, wages, bonuses, allowances and other compensation received for services as a member of United States Armed Forces up to and including $1,000. Also exemption of mustering-out payments, terminal leave and unused leave pay and bonds, and educational benefits received under Federal or State legislation with respect to military services.	Laws 1955, ch. 939 (Revenue and Taxation Code §§ 17146–17147).
——— Military compensation deductible under Personal Income Tax Act. (Repealed Laws 1945, ch. 645, § 36.5.)	Revenue and Taxation Code (Deering's Codes, 1944), § 17356 (2d).
——— Time for filing returns or for payment of the tax, free from interest and penalties, deferred until 180 days after discharge or 180 days after termination of World War II, whichever first occurs.	Revenue and Taxation Code (Deering's Codes, 1944; Pocket Supp. 1947), §§ 17019.5, 18434, 18470–18479, as amended, Laws 1949, ch. 508.
Inheritance tax.—Exemption of property transferred to dependents from estates of those who died in active service in World War II. Provision for refunds.	Revenue and Taxation Code (Deering's Codes, Pocket Supp. 1947), §§ 13871–13873, 14426–14428.
——— Exemption of proceeds of any war-risk insurance policy of any veteran of World War I or World War II.	Revenue and Taxation Code (Deering's Codes, 1944), § 13861.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

CALIFORNIA—Continued

Type of law	Résumé	Citation
Tax and license fee exemptions—Continued	*Motor vehicles.*—Exemption of automobiles given to paraplegic veterans from registration fees and vehicle license fees.	Vehicle Code, § 374.4, Revenue and Taxation Code, § 10783, added by Laws 1949, ch. 1270, § 1–2.
	—As amended provides exemption from payment of license fees or registration costs to veterans who have lost or lost use of 1 of both legs or have suffered permanent blindness as result of service-incurred injury or disease. Provides for issuance of distinguishing plates. Applies to only 1 noncommercial vehicle of veteran.	Laws 1955, ch. 1369 (Deering's Revenue and Taxation Code § 10783, Vehicle Code, § 374.4).
	Peddler's license.—Exemption of certain veterans from payment of fee for license to distribute circulars and to hawk, peddle, and vend goods, wares, or merchandise; intoxicating liquors excepted.	Business and Professions Code (Deering's Codes, 1944), §§ 16001, 16102.
	Professional and occupational licenses.—Exemption of licenses from payment of annual tax and registration fee for practice of medicine while engaged in full-time active service in the medical corps of the Army, Navy, or Marines of the United States.	Business and Professions Code (Deering's Codes, 1944), § 2457.5.
	——— Exemption of licensed accountants from payment of annual fee during active military service.	Revenue and Taxation Code (Deering's Codes, 1944), § 5041.5.
	——— Exemption of licensed personal-property brokers from payment of $100 fee for investigation of license application upon discharge from the military service; the collection of certain loans without a license permitted.	General Laws (Deering's Codes, 1944), Act 5826, § 20.7.
	Property tax.—Exemption from penalties, interest or cost accruing in connection with taxes on property owned by persons in the Armed Forces during World War II and for 6 months thereafter. Refunds may be made of penalties, interest and costs erroneously collected. The law is also applicable to property in which an undivided interest of not less than 50 percent is owned by an individual, to property on which the payment of taxes or assessments is delinquent, to tax-sold property, to tax-deeded property, and to the redemption thereof.	Revenue and Taxation Code (Deering's Codes, Pocket Supp. 1947), § 159.

	——— Personalty and realty owned by veterans' organizations exempt from taxation.	Revenue and Taxation Code (Deering's Codes, Pocket Supp. 1947), §§ 215, 251, 254; § 261 added by Laws 1949, ch. 1579.
	——— Property to the amount of $1,000, of veterans or their wives, widows, or widowed mothers, and of pensioned widows, fathers, or mothers of veterans; real property owned by the Ladies of the Grand Army of the Republic, and all property owned by the California Soldiers Widows Home Association, exempt from taxation.	Const., art. XIII, § 1¼ Revenue and Taxation Code (Deering's Codes, 1944; Pocket Supp. 1947), §§ 205, 252–253 as amended, Laws 1949, ch. 13.
	——— Property tax, exemption not to exceed $5,000 on home of disabled veteran who has received pecuniary assistance from U. S. Government for acquisition of home with special fixtures or facilities made necessary by disability. Exemption does not extend to more than 1 home. Became effective after ratification of art. XIII, § 1¼ of constitution on Nov. 2, 1954.	Laws 1953, ch. 1219, Laws 1955, ch. 843 (Deering's Revenue and Taxation Code § 205.5).
Transportation, motor vehicle, etc., privileges.	Automobiles given to paraplegic veterans exempt from registration fees and vehicle license fees.	Vehicle Code, § 374.4; Revenue and Taxation Code, § 10783, added by Laws 1949, ch. 1270, § 1–2.
	Parking exemption to paraplegic and disabled veterans who qualify for license exemption provided for in § 10783 of Revenue and Taxation Code and § 374.4 of Vehicle Code (see above).	Laws 1955, ch. 1388 (Vehicle Code, § 459.85).
Veterans' organizations	*Conventions; reports of proceedings.*—State publication of 1948, 1949, and 1950 reports of annual conventions, encampments, etc., of the American Legion, Grand Army of the Republic, Veterans of Foreign Wars, United Spanish-American War Veterans, Disabled American Veterans of the World War, American Veterans of World War II, Jewish War Veterans, and the Military Order of the Purple Heart.	Laws 1949, Res., chs. 39–46.
	Insignia.—One who sells or offers to sell or give away a poppy, badge, or label, falsely representing that it is sponsored, endorsed, or offered by a veterans' organization, or who falsely represents that a poppy, badge, or label is sponsored by a veterans' organization is guilty of a misdemeanor.	Penal Code (Deering's Codes 1941), § 538c.
	——— The unauthorized wearing or use of name or insignia registered by any veterans' organization is a misdemeanor punishable by both fine and imprisonment.	Corporations Code (Deering's Codes, 1948), § 21300–21307 General Laws (Deering's Codes 1944, § 7748.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

CALIFORNIA—Continued

Type of law	Résumé	Citation
Veterans' organizations—Continued	*Meeting places, etc.*—Cities may provide and maintain buildings, memorial halls, and meeting places for veterans' patriotic, fraternal, and benevolent associations.	Government Code, § 37460–37468, added by Laws 1949, p. 158, ch. 79.
	——— Counties, cities, and towns may lease property or may acquire property and sublease it to veterans' associations, at a rental to be fixed by the municipal governing body.	Military and Veterans Code (Deering's Codes, 1943; Pocket Supp. 1947), § 1260–1261, as amended, Laws 1940, ch. 412, § 1.
	——— Counties may provide and maintain memorial halls, recreation centers, etc., for the use or benefit of veterans' associations.	Military and Veterans Code (Deering's Codes, Pocket Supp. 1947), § 1262, as amended, Laws 1949, ch. 412, § 2.
	——— Memorial districts may be organized to provide and maintain assembly halls, etc., for the use of veterans' organizations.	Military and Veterans Code (Deering's Codes 1943; Pocket Supp. 1947), § 1170–1235, as amended, Laws 1949, ch. 170.
	——— Veterans' associations may allow use of facilities, leased or subleased to them by county, city, or town, by persons or organizations other than veterans.	Laws 1955, ch. 1604 (Deering's Military and Veterans Code, § 1264).
	Records, etc.—Provision for a special room at the State capital for the Grand Army of the Republic to be used as headquarters and for the care and storage of books and papers relating to the Grand Army of the Republic.	Military and Veterans' Code (Deering's Codes, 1943), § 1290–1291.
	Relief to veterans, etc.—Counties and municipalities may extend relief to veterans and their dependents through military, naval or marine organizations created for the purpose.	Military and Veterans' Code (Deering's Codes, 1943), § 920–931.
	——— Solicitation of funds for the benefit of veterans or veterans' organizations and the misuse of such funds is a misdemeanor.	Military and Veterans Code (Deering's Codes; Pocket Supp. 1947), § 1702.
	——— The veterans board may cooperate and contract with veterans' organizations assisting veterans in presenting claims against the United States arising out of war service.	Military and Veterans Code (Deering's Codes, Pocket Supp. 1947), § 699.5.

	Special license.—Issuance of on-sale distilled spirits licenses to veterans' organizations.	Alcoholic Beverage Control Act, § 6.1, added by Laws 1946, 1st Ex., ch. 119.
	Tax exemptions.—Exemption of personalty and realty owned by veterans' organizations.	Revenue and Taxation Code (Deering's Codes, Pocket Supp. 1947), §§ 215, 251, 254; § 261 added by Laws 1949, ch. 1579.
	——— Exemption to posts of the American Legion or other veterans' organization holding a boxing contest, sparring or wrestling match, the proceeds of which inure exclusively to the benefit of the organization.	Business and Professions Code (Deering's Codes, 1944), § 18713.
	——— Income tax exemption allowed for gifts or contributions to posts or organizations of war veterans or to the special fund for vocational rehabilitation of veterans authorized by the World War Veterans' Act of 1924.	Revenue and Taxation Code (Deering's Codes, 1944), § 17315.
Veterans' service agency	Department of Veterans' Affairs; California Veterans Board	Military and Veterans Code (Deering's Codes, 1943; Pocket Supp. 1947), §§ 60–84, 690–701, 802.

COLORADO

Burial allowances and allied benefits.	*Burial.*—County allowance for burial of indigent veterans. Burial may not be in a potter's field. Relatives or friends may conduct the funeral.	Stat. Ann. (1935, Cum. Supp. 1947), ch. 150, §§ 18, 20.
	Burial grounds.—The State is authorized to acquire and maintain burial grounds, the management and control of which is vested in certain veteran's organizations. No charge shall be made for burial space in such grounds.	Stat. Ann. (1935, Cum. Supp. 1947), ch. 150, § 21–26.
	——— Veterans and their wives, widows, and mothers, who are members of Soldiers' and Sailors' Home, are eligible for burial at cemetery at home.	Laws 1953, ch. 215 (ch. 143, art. 1, §§ 15, 16, Colo. Rev. Stat. 1953).
	Headstones.—County allowance for headstones for graves of indigent soldiers.	Stat. Ann. (1935), ch. 150, § 19.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces, validity.	Stat. Ann. (Cum. Supp. 1947), ch. 40, § 23A; ch. 115, § 3A.
	Evidence of death or other status of persons missing in action	Stat. Ann. (Cum. Supp. 1947), ch. 63, § 23.
	Powers of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Stat. Ann. (Cum. Supp. 1947), ch. 128A, § 10–14.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

COLORADO—Continued

Type of law	Résumé	Citation
Civil rights	Absentee registration and voting. (Expired.)	Stat. Ann. (Cum. Supp. 1947), ch. 59, § 18 (1)–18 (8).
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Free copies of public records required by veterans or their dependents in obtaining benefits.	Stat. Ann. (Cum. Supp. 1947), ch. 135, § 12.
	——— Free copies of public records for wards of the Veterans' Administration, under Uniform Guardianship Act.	Stat. Ann. (Cum. Supp. 1947), ch. 150, § 55 (16).
	——— The adjutant general shall furnish certified copies of World War enrollment records to any post of the American Legion free of charge.	Stat. Ann. (1935), ch. 150, § 32.
	Recording of discharges.—Discharge papers are recorded free of charge	Stat. Ann. (Cum. Supp. 1947), ch. 150, § 62.
	Service officers, etc.—County service officers shall assist veterans or their dependents in filing claims for benefits to which they may be entitled under State and Federal laws and shall cooperate with the State department of veterans' affairs in giving assistance to veterans.	Stat. Ann. (Cum. Supp. 1947), ch. 45, § 175 (3)–175 (4).
	——— State director of veterans' affairs shall assist veterans and their dependents in securing benefits to which they are entitled under State and Federal laws.	Stat. Ann. (Cum. Supp. 1947), ch. 170A, §§ 7, 10.
Educational benefits; qualification for the professions and trades.	Applicants for funeral director's or embalmer's license exempt from certain requirements.	Stat. Ann. (Cum. Supp. 1947), ch. 60, § 12.
	Loans to World War veterans for educational purposes	Stat. Ann. (1935), ch. 172 § 1–3.
	On-the-job training for veterans, powers of the Committee on Veterans' Education and Training. (Effective until June 30, 1951.)	Stat. Ann. (Cum. Supp. 1947), ch. 170A, § 11–19, as amended, Laws 1949, ch. 247.
	—Law setting forth powers of the Committee on Veterans' Education and Training primarily in regard to on-the-job training for veterans, amended to take account of benefits provided by Public Law 550, 82d Cong., 2d sess., and to extend effective date of act to June 30, 1955.	Laws 1953, ch. 243 (ch. 143, art. 6, Colo. Rev. Stat. 1953).
	Registration as a registered pharmacist upon termination of active military service.	Stat. Ann. (Cum. Supp. 1947), ch. 58, § 10–11.
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act	Stat. Ann. (Cum. Supp. 1947), ch. 167A, § 21.

	Preference in the appointment of county veterans' service officers	Stat. Ann. (Cum. Supp. 1947), ch. 45, § 175 (2).
	Preference of Civil War veterans in appointments to State, county, and municipal departments, and on public works.	Stat. Ann. (1935), ch. 150, § 28.
	Preference to veterans in civil-service examinations	Const. Art. XII, § 14.
	Preference to veterans in county departments of public welfare	Stat. Ann. (Cum. Supp. 1947), ch. 141, § 23.
	Preference to veterans in municipal fire departments which are under civil service.	Stat. Ann. (1935), ch. 163, § 496.
	Retention of civil-service rights, privileges, and status during military service.	Stat. Ann. (Cum. Supp. 1947), ch. 36, § 45–47.
	The director and deputy director of veterans' affairs shall be veterans	Stat. Ann. (Cum. Supp. 1947), ch. 170A, § 6.
	War-service credit to members of the State highway patrol	Laws 1949, ch. 216, § 21.
	War-service credit under firemen's pension system in certain cities	Stat. Ann. (Cum. Supp. 1947), ch. 163, § 469.
	War-service credit under the State employees' retirement system	Stat. Ann. (Cum. Supp. 1947), ch. 36, § § 33, 44 (14a).
	— As amended provides for credit for military service under State retirement system provided employee returns to public service as a regular employee prior to retirement.	Laws 1951, ch. 112 (ch. 111, art. 1, § 24, Colo. Rev. Stat. 1953).
Exemption from execution, garnishment, etc.	Money received from the United States as a pension is exempt from execution, attachment, or other legal process.	Stat. Ann. (1935), ch. 93, § 17.
Guardianship	*Uniform Veterans' Guardianship Act.*—Provides for the appointment of a guardian of an incompetent veteran or minor child of a veteran, to receive certain benefits on behalf of such ward.	Stat. Ann. (Cum. Supp. 1947), ch. 150, § 55 (1)–55 (23).
Homes (institutional)	Admission of veterans, their wives and widows to the Soldiers' and Sailors' Home. Members' benefit fund to be used solely for the personal benefit of inmates.	Stat. Ann. (1935, Cum. Supp. 1947), ch. 150, § 1–17 (1).
	—Law as revised sets forth requirements for eligibility of veterans, their wives, widows, and mothers for admission to home.	Laws 1953, ch. 215 (ch. 143, art. 1, Colo. Rev. Stat. 1953).
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Stat. Ann. (Cum. Supp. 1947), ch. 150, § 55 (19).
	Discharge of persons legally adjudged insane or mentally incompetent and committed to the United States Veterans' Administration hospital.	Stat. Ann. (Cum. Supp. 1947), ch. 105, § 16.
Housing	Cities and towns may create veterans' housing authorities and give preference to veterans of World War II.	Stat. Ann. (Cum. Supp. 1947), ch. 82, § 76–78.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

COLORADO—Continued

Type of law	Résumé	Citation
Loans, contracts of minors, etc.	Banks and other financial institutions may make loans secured or guaranteed by the United States or any department, including the Veterans' Administration.	Stat. Ann. (Cum. Supp. 1947), ch. 18, §§ 34, 40.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Stat. Ann. (Cum. Supp. 1947), ch. 18, § 40 (1).
Tax and license fee exemptions.	*Amusement tax.*—Exemption from gross-receipts tax on proceeds from boxing contests or exhibitions held by certain veterans' organizations to provide recreation for persons in active military service and persons disabled as a result of military service.	Stat. Ann. (Cum. Supp. 1947), ch. 24, § 24.
	Barbers license.—Persons drafted in Armed Forces may waive payment of fee for renewal of license at time of induction without penalty if license is reinstated before end of calendar year following discharge.	Laws 1953, ch. 54 (ch. 15, art. 1, § 7, Colo. Rev. Stat. 1953).
	Fish and game license.—A fishing license may be issued free of charge to a resident patient at any United States Armed Forces hospital or convalescent station located within the State.	Stat. Ann. (Cum. Supp. 1947), ch. 73, § 174 (16).
	Income tax.—Beginning after Dec. 31, 1944, and continuing until termination of the war, military compensation not in excess of $1,500, mustering-out pay and all payments made to dependents, exempt from income tax.	Stat. Ann. (Cum. Supp. 1947), ch. 84A, § 9 (8).
	——— Effective Jan. 1, 1951, and continuing until termination of state of war proclaimed by Federal authority, military compensation not in excess of $2,000 ($1,000 in any taxable year, the major portion of which is during period when United States is not in state of war or national emergency) exempt from income tax. Compensation includes mustering-out pay and payments to dependents.	Laws 1951, ch. 196, Laws 1952, ch. 47 (ch. 1381, art. 1, § 11 (8), Colo. Rev. Stat. 1953.)
	——— Members of the Armed Forces relieved from State income liability during period of military service, plus period of 1 year.	Stat. Ann. (Cum. Supp. 1947), ch. 84A, § 47 (1)–47 (2).
	Motor vehicle registration.—Exemption of certain disabled veterans from payment of registration fee. Special insignia may be attached to license plate.	Laws 1949, ch. 116.
	—Law as amended exempts disabled veterans who have established their rights to benefits under Public Law 663, 79th Cong., and Public	Laws 1954, ch. 31 (ch. 13, art. 5, § 23 (1); Colo. Rev. Stat. 1953).

	Law 187, 82d Cong., from payment of registration fee for vehicles purchased under above acts. Applies to subsequent vehicles but only one at a time	
Transportation, motor vehicle, etc., privileges.	Special insignia furnished by the recognized veterans' organizations shall be attached to automobiles owned and operated by amputees or paraplegics.	Laws 1949, ch. 116.
Veterans' organizations	*Insignia.*—Special insignia attached to the automobile license plates of certain disabled veterans shall be furnished by recognized veterans' organizations of the State.	Laws 1949, ch. 116.
	——— The unauthorized use of the letters "G. A. R." declared a misdemeanor, punishable by a fine of not less than $100, or by confinement in the county jail for not less than 6 months, or both.	Stat. Ann. (1935), ch. 147, § 2.
	——— The unauthorized wearing or use of insignia, badges, etc., of certain veterans' organizations is unlawful, punishable by a fine not to exceed $20, or imprisonment for not more than 30 days, or both.	Stat. Ann. (1935), ch. 147, § 1.
	Meeting places, etc.—Armory privileges	Stat. Ann. (Cum. Supp. 1947), ch. 111, § 86.
	Tax exemption.—Exemption from gross receipts tax on proceeds from boxing contests or exhibits held by certain veterans' organizations to provide recreation for persons in active military service and persons disabled as a result of military service.	Stat. Ann. (Cum. Supp. 1947), ch. 24, § 24.
Veterans' service agency	County veterans' service office	Stat. Ann. (Cum. Supp. 1947), ch. 45, § 175 (1)–175 (5).
	Department of veterans' affairs	Stat. Ann. (Cum. Supp. 1947), ch. 170A, § 1–10.

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Bonus	*World War II.*—Amount: $10 for each month of service, $300 maximum payment. Next of kin of person dying in the service entitled to $300.	Gen. Stat. (1949), § 2961–2995; (Supp. 1949), § 304a–320a.
	—Amendment of above provisions. For details, see sec. B on State Veterans' Bonus Legislation, p. 328.	1953 Suppl. to the Gen. Stat., §§ 1248c–1266c.
	Korean conflict.—Bonus to veterans who served during the period from June 27, 1950, through Oct. 27, 1953. For details, see sec. B on State Veterans' Bonus Legislation, p. 329.	Laws 1955, Public Acts No. 218.
Burial allowances and allied benefits.	*Burial.*—Right to have a firing squad from the National Guard, Naval Militia, State Guard, or the Organized Militia attend funeral of a veteran.	Gen. Stat. (1949), § 1274.
	——— State allowance for burial of indigent veterans. Burial may not be in potter's field.	Gen. Stat. (1949), § 2940.
	—Amendment of above provisions without significant change	Public Acts 1953, No. 255.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

CONNECTICUT—Continued

Type of law	Résumé	Citation
Burial allowances and allied benefits—Con.	*Grave care and registration.*—Care of plot in Evergreen Cemetery in New Haven which is used for the burial of war veterans.	Gen. Stat. (1949), § 2944.
	——— Cities and towns may make appropriations for care of soldiers' graves.	Gen. Stat. (1949), § 653.
	——— Reports to the State librarian of the burial places of veterans	Gen. Stat. (1949), § 585.
	——— The State librarian may cause to be located and permanently identified the graves of all soldiers buried in the State.	Gen. Stat. (1949), § 1632.
	Headstones and markers.—Cemeteries may not prohibit the erection of a headstone provided by the State or otherwise for soldiers' graves.	Gen. Stat. (1949), § 4720.
	——— State allowance for headstones for soldiers' graves	Gen. Stat. (1949), § 2941.
	——— State allowance for markers or headstones to be erected in a cemetery or public place for veterans buried abroad or missing. A memorial stone to several such veterans may be erected in lieu of individual markers.	Gen. Stat. (1949), § 2942–2943.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Gen. Stat. (1949), § 7129.
	Combination hunting and fishing license for members of the Armed Forces, nominal fee.	Gen. Stat. (Supp. 1949), § 481a.
	Powers of attorney granted by persons serving in the Armed Forces of the United States during World War II, effect of death.	Gen. Stat. (1949), § 7128.
	Suspension of fiduciary powers during war service	Gen. Stat. (1949), § 6897.
Civil rights	Absentee voting by members of the Armed Forces	Gen. Stat. (1949), § 1133–1154.
	Preservation of voting rights while absent in military service	Gen. Stat. (1949), § 998.
	Restoration of forfeited rights of electors. (Repealed, Supp. 1949, § 6a)	Gen. Stat. (1949), § 16.
	Special sessions of town boards to examine and admit to elector's oath any member of the Armed Forces desiring to be made an elector.	Gen. Stat. (1949), § 1021.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Copies of probate records required by the Veterans' Administration to be used in determining eligibility of any person to participate in benefits made available by the Veterans' Administration shall be furnished free of charge.	Gen. Stat. (1949), § 6824.
	Service officers, etc.—Duties of the State and local veterans' advisory commissions in securing services and benefits to which a veteran or his dependents may be entitled. Veterans' service centers may be established for this purpose.	Gen. Stat. (1949), § 2953–2954 (Supp. 1949), § 301a.

Educational benefits, qualification for the professions and trades.	Additional examinations for veterans for admission to the bar	Gen. Stat. (Supp. 1949), § 645a.
	Embalming and funeral directors registration.—Veterans may be reinstated without examination.	Public Acts 1951, No. 323.
	Functions of the Connecticut Veterans' Advisory Commission	Gen. Stat. (1949), § 2953.
	Hairdressing and cosmetology license.—Renewal fee of $2 to be waived for veterans at first renewal.	Public Acts 1951, No. 143.
	——Renewal of license to practice hairdressing and cosmetology upon the payment of $2.	Gen. Stat. (1949), § 4593.
	State board of education authorized to provide instruction and training in subjects at secondary level free of charge for veterans of World War II.	Gen. Stat. (1949), § 1364.
	Transportation of veterans attending vocational schools	Gen. Stat. (1949), § 1406.
	World War II veterans exempt from payment of fees required for "qualifying academic certificates" issued by the board of education.	Gen. Stat. (1949), § 1336.
Educational opportunities for children of veterans.	Aid for children of veterans of World War I and World War II who were killed in action or died as a result of such service. Amount: $200 maximum per year per child.	Gen. Stat. (1949), § 1365.
	—Extends aid to children of veterans of Korean conflict; adds to list of schools included the U. S. Coast Guard Academy and the U. S. Air Force Academy.	Public Acts 1955, No. 182.
Employment preferences, privileges, etc.	A majority of the members of the Connecticut Veterans' Advisory Commission shall be veterans of World War I or World War II. Preference to veterans in the selection of employees.	Gen. Stat. (1949), §§ 2950, 2952.
	Benefit rights under the teacher retirement system	Gen. Stat. (1949), § 1598–1600.
	Benefit rights under the Unemployment Compensation Act. [Repealed laws 1947 No. 235.]	Gen. Stat. (Supp. 1941), § 715f.
	Leaves of absence for State employees; World War II service credit; contributions to retirement fund.	Gen. Stat. (1949), § 409–412.
	Payment by town boards of education of the annual annuity fund assessment of members of the retirement association who enter military service.	Gen. Stat. (1949), § 1599.
	Payment of $100 bonus to certain State employees entering the armed forces.	Gen. Stat. (1949), § 407.
	Preference in examinations (5 and 10 points in addition to earned rating) under the municipal merit system.	Gen. Stat. (1949), § 877.
	—Extends to Korean veterans the benefits and preferences provided in the charter of city of Bridgeport (5 and 10 points added to earned rating on examination).	Special Acts 1953, No. 411.

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Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

CONNECTICUT—Continued

Type of law	Résumé	Citation
Employment preferences, privileges, etc.—Con.	Preference in State civil service examinations (5 and 10 points in addition to earned rating). War service credit.	Gen. Stat. (1949), § 337–339.
	—Extends veterans' preference privileges under State merit system to veterans of Korean hostilities.	Public Acts 1955, No. 432.
	Reinstatement of county, city, town, etc., employees upon termination of military service.	Gen. Stat. (Supp. 1949), § 89a.
	Reinstatement of State employees after termination of military service.	Gen. Stat. (Supp. 1949), § 35a.
	War service credit to employees of certain State aid institutions.	Gen. Stat. (1949), § 401–402.
	War service credit to members of the State retirement system.	Gen. Stat. (Supp. 1949), § 32a.
Exemption from execution, garnishment, etc.	Money received as pension from United States, while in the hands of pensioner, is exempt from execution or attachment.	Gen. Stat. (1949), § 8104.
	World War II bonus payments exempt from legal process.	Gen. Stat. (1949), § 2968.
Guardianship; administration of estates.	Administration upon estates of deceased veterans by the veterans' home and hospital commission.	Gen. Stat. (1940), § 2940.
	Appointment of conservator for incompetent veteran contingent upon certificate from Veterans' Administration that such person is rated incompetent and appointment is condition to receiving money due.	Public Acts 1951, No. 91.
	Compensation of guardian of a veteran.	Gen. Stat. (Supp. 1949), § 300a.
	The administrator of veterans' affairs shall be made a party in interest in any proceedings brought for the appointment of a guardian of a veteran on whose account benefits are payable by the Veterans' Administration; he shall also be made a party in interest in the administration of the estate of any such ward.	Gen. Stat. (1949), § 6865.
Homes (institutional)	Admission, etc., to the veterans' home and hospital.	Gen. Stat. (1949), §§ 2925–2930, 2935–2939.
	The liquor control commission may refuse to grant a permit for the sale of alcoholic liquor in certain areas if it will have a detrimental effect upon a veterans' home or hospital.	Gen. Stat. (1949), § 4263.
	Use of the posthumous fund of Fitch's Home for Soldiers for the welfare and entertainment of inmates.	Gen. Stat. (1949), § 129.
Hospital benefits	Allowance for care and treatment of certain veterans.	Gen. Stat. (Supp. 1949), § 298a.
	Commitment of an incompetent veteran to a Federal hospital.	Gen. Stat. (Supp. 1949), § 297a.

	Treatment of dipsomaniacs	Gen. Stat. (1949), § 2933.
	Veterans entitled to hospital care at expense of State	Gen. Stat. (1949), §§ 2925, 2929–2930, 2933, 2935–2936.
Housing	Lumber from State forests to be used for veterans' housing	Gen. Stat. (1949), § 3467.
	Moderate rental housing projects for veterans of World War II	Gen. Stat. (1949), §§ 924 (o), 925, 948–958, 1739 (Supp. 1949), §§ 103a, 105a, 117a–122a.
	Temporary housing for veterans	Gen. Stat. (1949), § 967–978.
Loans, contracts of minors, etc.	Banks and other financial institutions authorized to make loans pursuant to the Servicemen's Readjustment Act. Removal of minority disability of veterans eligible for benefits.	Gen. Stat. (1949), §§ 5795, 5819, 5870, 5884, 5894 (i), 6172.
	—Removal of minority disability of minor spouse or unmarried widow of veteran (as well as veteran) for purpose of obtaining loans under Servicemen's Readjustment Act.	Public Acts 1953, No. 470.
Medals	War-service medals for persons who served during the Spanish-American War, Philippine Insurrection, or in the China Relief Expedition.	Gen. Stat. (1930), § 789.
National guard service	Credit for war service, with reference to service medals and retirement	Gen. Stat. (1949), § 1284 (Supp. 1949), § 148a.
Patriotic holidays	Municipalities may appropriate money for public celebrations in honor of soldiers, sailors, and marines.	Gen. Stat. (1949), § 652.
	No boxing exhibition or wrestling bout shall be held on Armistice Day	Gen. Stat. (1949), § 3515.
	Towns may appropriate money for the observance of Memorial Day	Gen. Stat. (1949), § 651.
Records, relics, etc	Inclusion of military service record in reports filed with the registrar of vital statistics.	Gen. Stat. (1949), § 585.
	Preservation of Spanish War records, histories, relics, etc	Gen. Stat. (1949), § 2949.
	Provision for the department of war records in the State library to collect, classify, index, and install all available material relating to State participation in World War I and World War II.	Gen. Stat. (1949), § 1635.
	Roster of Connecticut men and women who served in the Armed Forces of the United States during World War I.	Gen. Stat. (1949), §§ 1314–1315.
	The Connecticut Historical Society authorized to publish its roll of soldiers who served in the Revolutionary and Colonial Wars not heretofore printed.	Gen. Stat. (1949), § 1676.
Recreational benefits	Establishment of veterans' service centers	Gen. Stat. (1949), § 2953 (d).
	Towns may make appropriations for the assistance, support, or maintenance of military organizations.	Gen. Stat. (1949), § 639.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

CONNECTICUT—Continued

Type of law	Résumé	Citation
Relief and rehabilitation	Aid to the widowed mother, wife, husband, child, or children, of any veteran being cared for at the veterans' home, at any hospital, or elsewhere in the State.	Gen. Stat. (1949), § 2934.
	—Aid to widowed mother, wife, or husband of veteran being cared for in veterans' home or hospital increased from $10 to $15 per week.	Public Acts 1955, (Sp. Sess., No. 9).
	Functions of the State veterans' advisory commission and the local veterans' advisory committee.	Gen. Stat. (1949), § 2950–2956.
	Retention of settlement rights when absence from town of settlement is caused by service in the Armed Forces.	Gen. Stat. (1949), § 2578.
	Soldiers, sailors, and marines fund.—Provides for expenditures through the American Legion for food, wearing apparel, medical or surgical aid, care or relief and funeral expenses of veterans of any wars.	Gen. Stat. (1949), §§ 2957–2960, 6869 (Supp. 1949), § 302a–303a.
	—Law as amended provides for expenditures through American Legion for food, wearing apparel, medical and surgical aid, care or relief and funeral expenses to veterans of any wars waged by United States and to their wives, widows, and dependent children under 16 years of age.	Public Acts 1953, No. 229.
	Temporary financial assistance to veterans eligible for admission to the veterans' home and hospital.	Gen. Stat. (1949), § 2947.
	Temporary financial assistance to veterans, or to the widow, dependent child, parent, brother, or sister, of one who died in active service.	Gen. Stat. (1949), § 2945–2946.
	Weekly allowances to certain widows of veterans of the Civil War or of the Spanish-American War.	Gen. Stat. (1949), § 2937.
Tax and license fee exemptions.	*Amusement tax.*—Benefit performances for veterans' associations are exempt from tax.	Gen. Stat. (1949), § 2018.
	Inheritance tax.—Exemption of war risk insurance, United States Government life insurance and national service life insurance.	Gen. Stat. (Supp. 1949), § 213a.
	Liquor permits.—Refund on liquor permits surrendered by persons entering the armed forces.	Gen. Stat. (1949), § 4279.
	Motor vehicles.—Exemption from payment of operator's license and examination fees during active military service and for 1 year following discharge.	Gen. Stat. (1949), § 2389.

——— Refund of registration fee upon the surrender of number plates of any noncommercial motor vehicle by owner when entering the military service.	Gen. Stat. (1949), § 2368.
Peddler's license.—Veterans may sell goods, wares, or merchandise without a license.	Gen. Stat. (1949), § 4681.
Property tax.—Exemption of all property actually owned and occupied by a veterans' organization and all charitable funds owned by or held in trust, by a veterans' association, etc.	Gen. Stat. (1949), §§ 1761 (15)–1761 (16).
——— Exemption of property belonging to the widow, father, or mother of a veteran to the amount of $1,000.	Gen. Stat. (1949), §§ 1961 (20)–1961 (23).
——— Exemption of property to the amount of $1,000 owned or held in trust for certain veterans and members of the Armed Forces. Exemption granted to World War II veterans terminated Dec. 31, 1947.	Gen. Stat. (1949), §§ 1761 (19), 1768; 1772, (Supp. 1949); §§ 184a–185a, 187a.
——— Exemption of tangible property owned by or held in trust for a Connecticut Grand Army post.	Gen. Stat. (1949), § 1773.
——— Exemptions to disabled veterans: $1,500 to those with a disability rating of 10 to 25 percent; $2,000 to those with a disability rating of 25 to 50 percent; $2,500 to those with 50 to 75 percent; $3,000 in any case in which the veteran has attained the age of 65 years or if the disability rating is more than 75 percent. If the veteran dies the property held in trust for the widow or minor children, shall be exempt in the same aggregate amount as that to which the disabled veteran was entitled at the time of his death. Proof of claim is required.	Gen. Stat. (Supp. 1949), §§ 186a–187a.
——— Property to the amount of $3,000 belonging to or held in trust for, any veteran who is receiving a pension, annuity, or compensation from the United States because of the loss in service of a leg or arm, is exempt from taxation.	Gen. Stat. (1949), § 1761 (18).
—Amends law providing exemptions of property to amount of $1,000 belonging to or held in trust for veterans, their widows, or if none, widowed mothers, or parents if they receive pension, compensation, or annuity from United States be extended to veterans of Korean hostilities; property belonging to or held in trust for widows or a minor child, or both, shall be exempt to the amount of $3,000 if death of veteran was due to service and occurred while on active duty.	Public Acts 1951, No. 80, Public Acts 1953, No. 235, 439, 470, Public Acts 1955 (Sp. Sess.), No. 49.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

CONNECTICUT—Continued

Type of law	Résumé	Citation
Tax and license fee exemptions—Continued	*Unincorporated business tax.*—Exemption from penalty for failure to file an unincorporated business-tax report during military service and for a specified period after discharge.	Gen. Stat. (1949), § 1966.
	——— Veterans of World War II exempt from unincorporated business tax and tax on stock in trade, fixtures, and equipment for a period of 3 years following establishment of such business, provided the business is new and the establishment occurs within 2 years from date of discharge.	Gen. Stat. (1949), § 1967; (Supp. 1949), §§ 201a–202a.
Veterans' organizations	*Corporate rights.*—Right to hold property	Gen. Stat. (Supp. 1949), § 299a.
	Insignia.—Unauthorized wearing or use of the insignia of the Grand Army of the Republic, or American Legion, or of any naval or military organization, subject to $500 fine.	Gen. Stat. (1949), § 8718.
	Meeting places.—Armory privileges	Gen. Stat. (1949), § 1265.
	——— Headquarters of the department of Connecticut United Spanish War Veterans.	Gen. Stat. (1949), § 2949.
	——— Veterans' organizations may sponsor bingo games	Gen. Stat. (1949), § 703 (d).
	Records, etc.—Distribution of copies of the Connecticut World War service roster to the State departments and national headquarters of veterans' organizations.	Gen. Stat. (1949), § 1315.
	Relief to veterans, etc.—Disbursements from the soldiers, sailors, and marines' fund through the American Legion for relief to, or in bearing the funeral expenses of veterans of any wars.	Gen. Stat. (1949), §§ 2957–2960; (Supp. 1949), §§ 302a–303a.
	Tax exemptions.—Exemption of all property actually owned and occupied by a veterans' organization and all charitable funds owned by or held in trust by such organization.	Gen. Stat. (1949), §§ 1761 (15)–1761 (16).
	——— Exemption of benefit performances from amusement tax	Gen. Stat. (1949), § 2018.
	——— Exemption of tangible property owned by or held in trust for, a Connecticut Grand Army post.	Gen. Stat. (1949), § 1773.
Veterans' service agency	Connecticut veterans' advisory commission	Gen. Stat. (1949), §§ 2950–2953, 2955–2956.

	Local veterans' advisory committee	Gen. Stat. (1949), § 2954; (Supp. 1949), § 301a.

DELAWARE

Bonus	*World War II.*—Amount: $15 per month for domestic service, maximum payment $225; $20 per month for foreign service, maximum payment $300.	1949 Sp. Sess., ch. 1. Laws 1949, ch. 309.
	Korean Conflict.—Bonus to veterans who served during the period from June 25, 1950, through Jan. 31, 1955. For details see Sec. B on State Veterans' Bonus Legislation, page 330.	Laws 1955.
Burial allowances and allied benefits.	*Burial.*—Annual appropriation to the United Spanish War Veterans for the burial of indigent veterans.	Rev. Code (1935), § 325.
	——— Provision for funerals for servicemen who were killed in action or who died while overseas and were brought back to their home State for burial.	Rev. Code (1935), § 319.
	——— State allowance for burial of indigent veterans	Rev. Code (1935), § 326–327, as amended, Laws 1949, chs. 7, 251.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States.	Laws 1945, ch. 227.
	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc. Termination of conservatorship.	Laws 1945, ch. 231.
	Evidence of death or other status of person missing in action	Laws 1945, ch. 254.
	Members of the Armed Forces on furlough during World War II and for 6 months thereafter, permitted to fish and hunt without license.	Laws 1945, ch. 215.
	Powers of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Laws 1945, ch. 228.
Civil rights	Absentee registration of voters who are temporarily absent in the Armed Forces.	Const. art. 5, § 4B (Laws 1947, pp. 992–993).
	Absentee voting by members of the Armed Forces	Laws 1943, ch. 118; Laws 1944, Sp. ch. 5.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

DELAWARE—Continued

Type of law	Résumé	Citation
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—No fees allowed for taking acknowledgments of instruments or administering oaths to persons serving in the Armed Forces of the United States, or veterans of any war, their widows, children, parents, or relatives, when necessary in connection with papers, etc., executed in support of claims for benefits.	Laws 1945, ch. 259.
	——— Provides for the appointment of notaries public without cost to the Spanish-American War Veterans, Veterans of Foreign Wars of the United States, and the American Legion. Free notarial service to veterans.	Laws 1937, ch. 99.
	Public-record certification.—Certified copies of certificates of birth, marriage, or death shall be furnished a veteran or relative by the State registrar of vital certificates and the local registrar of the city of Wilmington free of charge when needed in the settlement of a claim.	Laws 1947, p. 696, ch. 259.
	——— Transcripts from certain records shall be furnished, upon request, by the adjutant general, properly certified and without charge.	Rev. Code (1935), § 317.
	Recording of discharges.—Certificates of discharge recorded free of charge.	Rev. Code (1935), § 1546, as amended, Laws 1945, ch. 258.
	Safekeeping of papers.—Muster rolls and other records may be deposited with adjutant general for safekeeping.	Rev. Code (1935), § 317.
	Service officers, etc.—Adjutant general is directed to assist veterans, their families or dependents, in adjusting claims with the Government.	Rev. Code (1935), § 319.
	——— Duties of service officers to assist veterans and their dependents in handling claims which they may have against the Federal Government or in securing assistance, financial or otherwise, from State or private welfare organizations.	Laws 1949, ch. 211.
	——— Provision for a service officer and an assistant service officer in the office of the adjutant general to assist veterans and their dependents.	Rev. Code (1935), § 260, as amended, Laws 1949, ch. 329, §2.
Educational opportunities for children of veterans.	Aid for children of veterans of World War I and World War II who died while serving in the Armed Forces of the United States or who died from disease, wounds, or disabilities resulting from such service. Amount: $500 maximum per child per year.	Rev. Code (1935), § 328; Laws 1947, ch. 24; Laws 1949, ch. 11.

	—Extends aid, not to exceed $500 annually, to children of veterans of Korean conflict who died in service or later of service-connected causes. Limited to children between 16 and 21 years of age domiciled in State at least 12 months prior to application.	Laws 1953, ch. 52.
Employment preferences, privileges, etc.	Appointment of aides-de-camp of persons who served in the Armed Forces with rank of colonel.	Laws 1945, ch. 72.
	Benefit rights under the Unemployment Compensation Act	Laws 1941, ch. 280, as amended, Laws 1943, ch. 207.
	Leaves of absence for employees of the mayor and council of Wilmington while in the Armed Forces of the United States; reinstatement upon termination of active military service.	Laws 1943, ch. 137.
	Leaves of absence for employees of city of Wilmington and New Castle County while in U. S. Armed Forces (not to exceed 4 years); reinstatement upon termination of military service; war service credit under pension fund.	Laws 1951, chs. 284, 361.
	Leaves of absence for State employees during active service in the Armed Forces of the United States. War-service credit under State pension systems.	Laws 1941, ch. 84, as amended, Laws 1945, ch. 105.
	Leaves of absence for superintendent, principal, teacher, or other school employee while in the military service of the United States.	Laws 1941, ch. 190.
	Members of any labor union exempt from payment of dues during active service in the Armed Forces of the United States.	Laws 1947, ch. 196, § 26.
	War service credit to policemen and firemen in the city of Wilmington under the pension fund acts.	Laws 1941, chs. 149, 150.
	War-service credit under the Delaware State Employees' Pension Act.	Laws 1945, ch. 104, as amended Laws 1947, ch. 100.
Exemption from execution, garnishment, etc.	Claims for World War II bonus payments shall not be assignable, or subject to garnishment, attachment, or levy of execution.	Laws 1949, Sp. Sess., ch. 1, § 3 (h).
Guardianship	Provides for the appointment of a trustee or a guardian to receive on behalf of a veteran or other person, moneys payable by the Bureau of War Risk Insurance or any other bureau, officer, or department of the United States Government.	Rev. Code (1935), § 4394.
Hospital benefits	Traveling convalescent clinics for veterans of World War II and their families.	Laws 1945, ch. 304.
Loans, contracts of minors, etc.	Removal of minority disabilities for certain purposes	Laws 1949, ch. 124.
Medals, etc	Provision for awarding the conspicuous service cross to any person serving in the military or naval forces of the United States who has performed conspicuous acts of valor or who has rendered conspicuous service above the ordinary requirements of duty well done.	Rev. Code (1935), § 306, as amended, Laws 1945, ch. 60.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

DELAWARE—Continued

Type of law	Résumé	Citation
Medals, etc.—Continued	Provision for World War I service medal	Laws 1919, ch. 261.
	Provision for World War II service medal	Laws 1945, ch. 73.
National guard service	Credit for time spent in Federal service, with reference to service medals.	Rev. Code (1935), § 307.
Patriotic holidays	Annual appropriations to United Spanish War Veterans, Veterans of Foreign Wars, and American Legion, for proper observance of Memorial Day.	Rev. Code (1935), §§ 322–324.
Records, relics, etc	Provision for bureau of war records in the office of the adjutant general and the deposit of records, relics, etc., for safekeeping.	Rev. Code (1935), §§ 310–315.
Relief and rehabilitation	Annual appropriation to the United Spanish War Veterans for aid of indigent veterans in time of distress.	Rev. Code (1935), § 325.
	Appropriation to provide for services to veterans and their dependents	Laws 1949, ch. 211.
Tax and license fee exemptions.	*Cigarette tax.*—Exemption of commissaries, ships' stores, and voluntary unincorporated organizations of the Army or Navy personnel operating under War or Navy Department regulations, from State cigarette tax.	Laws 1949, ch. 235, §§ 6A, 8, 10.
	Fishing and hunting license.—Member of United States Armed Forces, stationed in State, deemed resident for obtaining licenses.	Laws 1951, ch. 155, Laws 1953, ch. 397.
	Income tax.—Compensation received for service in the Armed Forces is exempt from income and gross income tax.	Laws 1944, Sp., ch. 1.
	——— Exemption of amounts received as a pension, annuity, or similar allowance for personal injuries or sickness resulting from active service in the Armed Forces of the United States.	Laws 1949, ch. 147, § 3 (a) (10).
	——— Exemption of amounts received by veterans of World War II under the Servicemen's Readjustment Act.	Laws 1949, ch. 147, § 3 (a) (12).
	——— Exemption of World War II bonus payments from income tax	Laws 1949, Sp. Sess., ch. 1, § 3 (i).
	Motor vehicles.—Motor vehicles owned and used by veterans' organizations in charitable or public welfare work exempt from registration fee.	Laws 1941, ch. 244, § 16.
	Occupational license.—Veterans are exempt from book agent license requirement.	Rev. Code (1935), § 188.
	Peddler's license.—Veterans not required to procure a license in order to engage in the business of a huckster, peddler, or auctioneer.	Rev. Code (1935), § 190, as amended, Laws 1949, ch. 75.

	Property tax.—Exemption of property of the American Legion, Veterans of Foreign Wars, Polish Army Veterans, Post No. 48, and of property used for soldiers' rest rooms.	Rev. Code (1935), § 1258; Laws 1943, ch. 89.
Veterans' organizations	*Insignia.*—Unauthorized wearing or use of insignia, badges, etc., of certain veterans' organizations declared a misdemeanor, punishable by a fine not to exceed $20 or imprisonment not to exceed 10 days.	Laws 1947, ch. 193.
	Meeting places, etc.—Appropriations to American Legion, Disabled American Veterans, United Spanish War Veterans, and Veterans of Foreign Wars for operating expenses.	Laws 1949, chs. 2, 4, 6, 230.
	Memorial Day observance.—Annual appropriations to the American Legion, United Spanish War Veterans, and Veterans of Foreign Wars.	Rev. Code (1935), §§ 322–324.
	——— Annual appropriation to the Sons of Union Veterans of the Civil War for Memorial Day observances formerly arranged by the GAR, department of Delaware.	Laws 1949, ch. 5.
	Notary services.—Provision for the appointment of notaries public for veterans' organizations without cost. Appointee's authority is restricted to business within the scope of the organization and he shall serve without fees.	Laws 1937, ch. 99.
	Records, relics, etc.—Veterans' organizations may assist the adjutant general in the collection of records, relics, etc., for the bureau of war records.	Rev. Code (1935), §§ 312, 314.
	Relief to veterans, etc.—Annual appropriation to the United Spanish War Veterans for aid to indigent veterans in times of distress.	Rev. Code (1935), § 325.
	——— Appropriation to American Legion and Veterans of Foreign Wars to be used to furnish services to veterans and their dependents.	Laws 1949, ch. 211.
	——— Motor vehicles owned and used by veterans' organizations in charitable or public welfare work exempt from registration fee.	Laws 1941, ch. 244, § 16.
	——— Tax exemption of property of the American Legion, Veterans of Foreign Wars, Polish Army Veterans, Post No. 48, and of property used for soldiers' restrooms.	Rev. Code (1935), § 1258; Laws 1943, ch. 89.
Veterans' service agency	Appropriation to American Legion and Veterans of Foreign Wars to be used to furnish services to all veterans through duly selected service officers.	Laws 1949, ch. 211.
	Duties of the adjutant general	Rev. Code (1935), § 319.
	Service officer and assistants in the office of the adjutant general	Rev. Code (1935), § 260, as amended, Laws 1949, ch. 329, § 2.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

DISTRICT OF COLUMBIA

Type of law	Résumé	Citation
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Free copies of records to veterans for use in presenting claims to Veterans' Administration.	Act of Dec. 3, 1945, 59 Stat. 591, ch. 513.
	Recording of discharges.—Free recording of certificates of service and discharge by recorder of deeds.	Act of Apr. 27, 1945, 59 Stat. 100; ch. 101 (D. C. C. 45–711).
Educational opportunities for children of veterans.	Aid to children of veterans who have died or hereafter die as a result of service in the Armed Forces of the United States between Apr. 6, 1917, and Nov. 12, 1918, or on and after Dec. 7, 1941, and prior to the termination of hostilities. Amount: $200 maximum per child per year for children between 16 and 21 who have had their domicile in the District of Columbia for at least 5 years.	Act of Dec. 16, 1944, 58 Stat. 811; ch. 598 (D. C. C. 31–1114).
Employment preferences, privileges, etc.	Preference to veterans under civil service of the District of Columbia.	Act of June 27, 1944, 58 Stat. 389, § 9.
Hospital benefits	Commitment of insane persons to the custody of Veterans' Administration for care and treatment in a Veterans' Administration facility, upon certification by Administrator of Veterans' Affairs that persons are entitled to such care and treatment.	Act of Aug. 9, 1939, 53 Stat. 1296, § 6 (D. C. C. 21–315).

FLORIDA

Burial allowances and allied benefits.	*Grave care and registration.*—Any municipal corporation which owns a cemetery in which veterans are buried authorized to enter into an agreement with the United States for the care of the cemetery or any graves therein and to receive funds or other assistance for the care, upkeep and maintenance thereof.	Stat. Ann. (1943), § 167.70.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 695.03–1.
	Administration of estates of members of the Armed Forces reported or listed as missing in action, captured by the enemy, etc. Termination of conservatorship.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 747.01–747.04.

	Evidence of death or other status of person missing in action	Stat. Ann. (Cum. An. Pocket Part, 1948), § 92.30–92.32.
	Powers of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 709,1.
	Residence of military personnel for the purpose of suits in chancery or actions at law.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 46.12.
Civil rights	Absentee registration and voting	Stat. Ann. (1943; Cum. An. Pocket Part, 1948), §§ 98.42, 101.11–101.19.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Free copies of public records for wards of the United States Veterans' Bureau, under Uniform Guardianship Act.	Stat. Ann. (1943), § 293.15.
	——— All copies of records in the office of the adjutant general duly certified and authenticated under his seal shall be admissible in evidence.	Stat. Ann. (1943), § 250.10, as amended, Laws 1949, ch. 25112.
	Recording of discharges.—Discharge papers of veterans shall be recorded by the clerk of the circuit court free of charge.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 28.18.
	———Clerk of circuit court shall keep a record book exclusively for recording certificates of discharge or service and reports of separation, and such certificates shall be recorded without cost to veteran.	Laws 1953, ch. 28205 (amends Fla. Stat. § 28.18).
	Service officers, etc.—The adjutant general is required to assist ex-service men and women with claims for compensation, hospitalization, vocational training, and any other benefits or privileges to which entitled under the laws of the United States.	Stat. Ann. (1943), § 292.01.
	———The county commissioners authorized to assist war veterans and their dependents in presenting claims for and securing compensation, hospitalization, education, loans, vocational training, and any other benefits or privileges to which entitled under Federal or State law.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 292.10.
	——— The State veterans' commission shall provide assistance to all former, present, and future members of the Armed Forces of the United States and their dependents in preparing claims for compensation, hospitalization, vocational training, and other benefits or privileges to which entitled under Federal or State laws.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 292.05.
Educational benefits; qualification for the professions and trades.	Admission of spouses of war veterans to institutions of higher learning. (Subject to provisions of Servicemen's Readjustment Act.)	Stat. Ann. (Cum. An. Pocket Part, 1948), § 241.05–1.
	Apprentice embalmers entitled to credit for certain practical training acquired during military service.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 470.08.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

FLORIDA—Continued

Type of law	Résumé	Citation
Educational benefits; qualification for the professions and trades—Continued	Extension of teachers' certificates during military service and for 6 months after such service has been terminated.	Stat. Ann. (1943), § 231.24.
	Extension of time within which certain applicants may take the examination for admission to practice law.	Stat. Ann. (Cum. An. Pocket Part, 1948), §§ 39.34, 39.36.
	Renewal of business, occupational and professional licenses without examination upon termination of military service.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 485.02–485.03.
	Waiver of certain entrance and graduation requirements by professional colleges.	Stat. Ann. (1943), § 241.46.
Educational opportunities for children of veterans.	Aid to dependent children of veterans of World War I and II. Amount: $300 maximum per year, not to exceed 4 years for each student.	State. Ann. (1943; Cum. An. Pocket Part, 1948), § 295.01–295.05.
	—Extended to children of deceased veterans of Korean conflict	Laws 1953, ch. 28195 (amends Fla. Stat. § 295.01).
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act. (Repealed, *see* Laws 1947, chs. 23919, 24085.)	Laws 1943, ch. 21983, § 2.
	Continuation of membership in the teacher retirement system during military service.	Stat. Ann. (1943), § 238.05, as amended, Laws 1949, ch. 25398, § 2.
	Leaves of absence for the county superintendent and other persons employed in the county school system.	Stat. Ann. (1943), §§ 230.31, 231.39.
	Reinstatement in labor union after termination of military service	Stat. Ann. (Cum. An. Pocket Part, 1948), § 481.08.
	Preference in appointment, reinstatement, reemployment, etc., in positions in all establishments, boards, commissions, agencies, political subdivisions and municipalities of the State. Additional points (5–10) allowed in examinations under civil service, merit systems, or other competitive systems.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 295.06–295.12.
	Preservation of seniority rights, efficiency ratings, promotional status, and retirement privileges of public officers and employees granted leaves of absence in time of war. Reinstatement upon termination of military service.	Stat. Ann. (1943), § 115.08–115.15.

	War-service credit under the retirement system for State officers and employees.	Stat. Ann. (Cum. An. Pocket Part, 1948), §§ 112.05, 121.02.
Guardianship	*Guardians of incompetent World War veterans.*—(General guardianship law.)	Stat. Ann. (Cum. An. Pocket Part, 1948), § 744.05.
	Guardians for persons entitled to benefits under the War Risk Insurance Act and the World War Veterans' Act of 1924.	Stat. Ann. (1943), § 294.01–294.12.
	Uniform Veterans' Guardianship Act.—Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Stat. Ann. (1943; Cum. An. Pocket Part, 1948), § 293.01–293.20.
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 293.16.
Land settlement benefits	Trustees of the internal improvement fund are authorized to contract with the Federal Government for the purpose of locating returned soldiers. The trustees may utilize or convey in such manner as they deem advisable, such State lands as may be necessary to carry out the purposes of the act.	Stat. Ann. (1943), § 253.35.
	Veterans of World War II entitled to 40 acres of public land as homestead upon application to the trustees of the internal improvement fund.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 253.35–1 to 253.35–6.
Loans, contracts of minors, etc.	Building and loan associations and savings and loan associations authorized to make loans insured or guaranteed by the United States or any instrumentality thereof.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 665.48.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 743.04.
	—Amendment of above provisions without significant changes	Laws 1953, ch. 28204 (amends Fla. Stat. § 743.04).
National Guard Service	*Commissions.*—No fee for issuance of commissions to officers of Florida National Guard.	Laws 1953, ch. 28296 (amends Fla. Stat. § 113.01).
	War-service credit upon retirement	Stat. Ann. (1943), § 250.22 as amended, Laws 1949, ch. 25112.
Pensions	Pensions to Confederate veterans or their widows. Amount: $720 per annum in payments, monthly, of $60.	Stat. Ann. (1943; Cum. An. Pocket Part, 1948), § 291.01–291.37.
	—Increases the pension amount paid to Confederate veterans' widows to $1,020 per annum in payments monthly of $85.	Laws 1955, ch. 29940 (amends Fla. Stat., § 291.04).
Records, relics, etc	Funeral directors, etc., required to furnish the military department of the State certain information pertaining to the death and burial of war veterans.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 250.77.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

FLORIDA—Continued

Type of law	Résumé	Citation
Records, relics, etc.—Con.	The adjutant general shall maintain in his office a bureau of records of the services of Florida troops, including officers and enlisted men, during all wars, and he shall be the custodian of all records, relics, trophies, colors, and histories relating to such wars, now in the possession of or which may be acquired by the State.	Stat. Ann. (1943), § 250.10, as amended, Laws 1949, ch. 25112.
Relief and rehabilitation	Hotel and restaurant training program available for returning veterans	Stat. Ann. (Cum. An. Pocket Part, 1948), § 511.32.
Tax and license fee exemptions.	*Cigarette tax.*—No tax required upon cigarettes sold to any post exchange, ship service store, etc., for resale to members of the armed services, nor upon cigarettes sold for the personal use or consumption of patients in veterans' hospitals.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 210.02 (10).
	Fishing license.—Exempts certain disabled veterans from license tax on boats, vessels, schooners, etc., used for salt-water fishing.	Stat. Ann. (1943), § 373.10.
	Malt beverages.—Tax exemption to post exchanges and ship service stores.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 561.46 (1).
	Motor-vehicle licenses.—Free license plates to any veteran of World War II who suffered loss or loss of use of 1 or both legs upon proof of ownership and acquisition of vehicle through financial assistance of Veterans' Administration.	Laws 1951, ch. 26839.
	Notary public commissions.—No fee shall be charged for issuance of notary public commissions to veterans of Spanish-American War, World Wars I and II, and Korean conflict who have 50 percent or more disability.	Laws 1953, ch. 28296 (amends Fla. Stat., § 113.01).
	Occupational license.—Exemption of disabled veterans employed in connection with the operation of race tracks, or frontons for the exhibition of jai-alai or pelota.	Stat. Ann. (1943), §§ 550.10, 551.07.
	——— Veterans of World Wars I and II and Spanish-American War are exempt from business or occupation license fees to the amount of $50.	Stat. Ann. (1943; Cum. An. Pocket Part, 1948), § 205.15–205.16–1.
	Property tax.—Cancellation of tax sales on homes of Confederate veterans or their widows.	Stat. Ann. (1943), § 194.32.

	——— Exemption of property of American Legion and other veteran organizations.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 192.06.
	——— Exemption of property to the value of $500 owned by disabled veterans.	Const., art. IX, § 9; Stat. Ann. (Cum. An. Pocket Part, 1948), § 192.06 (8).
	——— Homes, club houses, hospitals, and other property owned by veterans' organizations in Volusia County are exempt from taxation.	Laws 1945, ch. 23075.
	——— Servicemen exempted from filing application for homestead tax exemption; reductions permitted where tax erroneously assessed.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 192.55.
	—Servicemen entitled to homestead exemption to file claim for such exemption either in person or through next of kin or other person duly authorized in writing.	Laws 1953, ch. 28199 (amends Fla. Stat., § 192.55).
Uniforms, etc	Unauthorized wearing of military uniform is declared a misdemeanor	Stat. Ann. (1943), § 250.43, as amended, Laws 1949, ch. 25112.
Veterans' organizations	*Corporate rights.*—Prohibits the issuance of articles of incorporation by the secretary of state to any veterans' organization the name of which contains the words "Legion," "Foreign," "Spanish," or "Disabled," without first obtaining approval of the national headquarters of such congressionally recognized veterans' organization.	Stat. Ann. (1943), § 610.29.
	Insignia.—Penalties for the unauthorized wearing or use of insignia, badges, etc., of Grand Army of the Republic, the American Legion, and certain other organizations.	Stat. Ann. (1943) § 817.30–817.31.
	Tax exemptions.—Exemption of property of American Legion and other veteran organizations.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 192.06.
	——— Exemption of property of veterans' organizations in Volusia County.	Laws 1945, ch. 23075.
Veterans' service agency	State Veterans' Commission; county and city service officers	Stat. Ann. (Cum. An. Pocket Part, 1948), § 292.04–292.09–1.
	— Amended law provides for a State service officer who shall be veteran and resident of State and for appointment of assistant State service officers.	Laws 1953, ch. 28213 (amends Fla. Stat., § 292.06).
	— Changes name of State Veterans' Commission to Department of Veterans' Affairs and transfers all powers, duties, etc. thereto.	Laws 1951, (Fla. Stat., § 292.041).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

GEORGIA

Type of law	Résumé	Citation
Civil relief and war emergency provisions.	Acknowledgments of legal instruments executed by members of the Armed Forces of the United States, validity.	Code Ann. (Cum. Pocket Part, 1947), §§ 71-401 to 71-407.
	Evidence of death or other status of persons missing in action	Code Ann. (Cum. Pocket Part, 1947), §§ 38-632 to 38-635.
	Motor vehicle operators' licenses extended for the duration of the war and for 90 days after discharge.	Code Ann. (Cum. Pocket Part, 1947), § 92A-435.
	Powers of attorney granted by persons in the Armed Forces, effect of death.	Code Ann. (Cum. Pocket Part, 1947), § 4-214.
	Powers of fiduciaries suspended during war service; reinstatement	Code Ann. (Cum. Pocket Part, 1947), §§ 113-2501 to 113-2506.
Civil rights	Absentee registration and voting	Code Ann. (Cum. Pocket Part, 1947), §§ 34-3601 to 34-3621.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public record certification.*—State and county officials furnish free of charge copies or other evidence of marital, birth, divorce, or death status to veterans, dependents of deceased veterans, the Veterans' Administration, or any veterans' organization for establishing disability or death claims.	Laws 1953, No. 155.
	Recording of discharge certificates.—Record and index of soldiers' discharge certificates shall be kept by the clerk of the superior court in each county in a special book kept for the purpose. Discharge certificates of veterans of World Wars I and II shall be recorded free of charge.	Code Ann. (1936; Cum. Pocket Part, 1947), §§ 24-2726, 24-2730.
	—Free recording extended to veterans of Korean conflict	Laws 1950, No. 727 (amends § 78-204, Code 1933, Supp.).
	Service officers, etc.—Duties of State director of veterans' service to furnish information to all veterans of any wars as to their rights and benefits under Federal and State laws or local ordinances, and to assist such veterans, their dependents and beneficiaries in the prosecution of claims to which entitled.	Code Ann. (1948 Revision) § 2-3501 (Const. (1945), art. V, sec. VI, par. I); Code Ann. (Cum. Pocket Part, 1947), §§ 78-401 to 78-419; Laws 1949, p. 540.
Educational benefits; qualification for the professions and trades.	Certificate of registration without examination may be granted to a veteran whose practice as an architect was interrupted by military service in World War I.	Code Ann. (Cum. Pocket Part, 1947), § 84-316.

	Classes for veterans in trade, vocational, and industrial schools	Code Ann. (Cum. Pocket Part, 1947), § 32-2221.
	Request for extension of Supreme Court rule granting veterans of the Armed Forces of the United States 6 points on examinations for admission to the bar.	Laws 1949, p. 934 (SR 9).
	Suspension of certain requirements of graduates of University of Georgia School of Medicine.	Code Ann. (Cum. Pocket Part, 1947), § 32-147.
	Under the Veterans' Education Reorganization Act of 1949 the State Department of Veterans' Service, the Veterans' Service Board and the Director are authorized to supervise all educational training programs, including on-the-job training, and to accept and administer Federal funds. (All powers and duties devolving upon the Veterans Education Council and the Director by virtue of the provisions of the Veterans' Education Act of 1947 are transferred to the State Department of Veterans' Service, the Veterans' Service Board and the Director, as provided by the Const., art. V, § VI, par. I.)	Code Ann. (Cum. Pocket Part, 1947), § 78-401a to 78-430a; Laws 1949, p. 539-542.
	Veterans of World War II may attend the common schools regardless of age. State board of education may provide facilities free of charge.	Code Ann. (Cum. Pocket Part, 1947), § 32-937.
	War-service credit granted veterans in ascertaining qualifications upon application being made for registration as public accountants.	Code Ann. (Cum. Pocket Part, 1947), § 84-207.
Educational opportunities for children of veterans.	Aid to children of veterans who were killed while serving in the Armed Forces of the United States during World Wars I or II, or who died as a result of such service. Amount: $300 per child per year. Free tuition in State institutions of secondary or college grade.	Code Ann. (Cum. Pocket Part, 1947), §§ 78-301 to 78-304.
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act	Code Ann. (Cum. Pocket Part, 1947), § 54-608.
	Civil service, equal preference to veterans in State and local subdivisions.	Code Ann. (1948 Revision), § 2-1924 (Const. (1945), art. III, sec. VII, par. XXIV).
	Employees of the department of public safety who were granted leaves of absence to enter the military service, retained on the employment roll.	Code Ann. (Cum. Pocket Part, 1947), § 92A-127.
	No loss of seniority under the retirement or pension plan of a county or municipal government, by virtue of active service in the Armed Forces during World War II.	Code Ann. (Cum. Pocket Part, 1947), §§ 78-701 to 78-704.
	Preference to veterans in appointing board members, director, personnel, etc., State Department of Veterans' Service.	Code Ann. (Cum. Pocket Part, 1947), §§ 78-401 to 78-412.
	Preference to veterans in selecting members of the War Veterans Memorial Building Commission.	Code Ann. (Cum. Pocket Part, 1947), §§ 78-601 to 78-602.
	War-service credit under the public-school teacher retirement system	Code Ann. (Cum. Pocket Part, 1947), §§ 32-2903 to 32-2904.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

GEORGIA—Continued

Type of law	Résumé	Citation
Exemption from execution, garnishment, etc.	Pension of Confederate soldiers and of widows of Confederate soldiers exempt from garnishment and all other legal process.	Code Ann. (1936), § 78–218.
Guardianship	Uniform Veterans' Guardianship Act with modifications. Provides for the appointment of a guardian of an incompetent veteran or the minor child of veteran, to receive certain benefits on behalf of such ward.	Code Ann. (1936; Cum. Pocket Part, 1947), §§ 49–801 to 49–819.
Homes (institutional)	*Confederate Soldiers' Home.*—Admission of Confederate veterans to the Confederate Soldiers' Home of Georgia.	Code Ann. (1936), §§ 35–901 to 35–905.
	——— Admission of widows of Confederate veterans to Confederate Soldiers Home of Georgia.	Code Ann. (Cum. Pocket Part, 1947), §§ 35–906 to 35–909.
	——— Inmates of Confederate Soldiers' Home granted $5 per month for incidental expenses.	Code Ann. (Cum. Pocket Part, 1947), § 78–216, as amended, Laws 1949, p. 1118.
	Establishes Georgia State War Veterans' Home for use and care of disabled war veterans, honorably discharged; creates a Veterans' Home Commission.	Laws 1955 (Ex.) No. 3.
Hospital benefits; artificial limbs.	Commitment of an incompetent veteran to a Federal hospital under the Uniform Guardianship Act.	Code Ann. (1936), § 49–813.
	—Law as rewritten provides for commitment of incompetent veterans to Federal hospitals; provides further, if veteran wishes to defend action he shall be tried before lunacy commission of court of ordinary.	Laws 1952, No. 744 (repeals former § 49–813 and substitutes new section therefor, Code 1933, Supp.)
	——— Veterans committed to Milledgeville State Hospital entitled to admission in Federal hospitals (unless committed for crime or misdemeanor or acquitted of any such charge solely on grounds of insanity).	Laws 1952, No. 752 (amends § 49–605, Code 1933, Supp.)
	The general assembly is authorized to levy taxes to supply artificial limbs to Confederate veterans. (This provision omitted from the 1945 constitution.)	Const. art. VII, § 1; (Code (1933), § 2–4901.)
Loans, contracts of minors, etc.	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Code Ann. (Cum. Pocket Part, 1947), §§ 78–531 to 78–532.

	Veterans resettlement corporation authorized to make loans to veterans eligible under the Servicemen's Readjustment Act. (Effective date subject to proclamation of Governor.)	Code Ann. (Cum. Pocket Part, 1947), §§ 78-501 to 78-530.
Medals	Awarding medals to every officer and enlisted man who served on the Mexican border and in World War I.	Code Ann. (1936), § 86-1407.
Meeting places, memorial building privileges, etc.	Duties of War Veterans Memorial Building Commission	Code Ann. (Cum. Pocket Part, 1947), §§ 78-601 to 78-602.
National guard service	Credit for war service, with reference to retirement and service medals	Code Ann. (1936; Cum. Pocket Part, 1947), §§ 86-515, 86-1407.
Pensions	Pensions to Confederate veterans or their widows	Code Ann. (1948 Revision), § 2-5501 (5) (Const. (1945), art. VII, sec. II (5)); Code Ann. (1935; Cum. Pocket Part, 1947), §§ 78-201 to 78-230, as amended, Laws 1949, p. 1118.
	—Extends eligibility for pensions to unremarried widows of Confederate veterans who married such veterans prior to Jan. 1, 1925.	Laws 1950, No. 727 (amends § 78-204, Code 1933, Supp.).
	Pensions to Confederate veterans, integration with old-age pensions	Code Ann. (Cum. Pocket Part, 1947), § 99-608.
	Powers and duties of the State division of Confederate pensions and records.	Code Ann. (Cum. Pocket Part, 1947), §§ 78-231 to 78-234.
Public records	Director of veterans' service shall maintain complete service records of all Georgia veterans who served during any war and shall include both enlisted personnel and personnel selected under the National Selective Service Act.	Code Ann. (Cum. Pocket Part, 1947), § 78-413.
	Roster of Georgia soldiers, sailors, and marines who served in the War Between the States from 1861 to 1865. (Powers and duties of roster commission transferred to veterans' service office. See Code Ann. (1935), § 78-101, editorial note.)	Code Ann. (1936), § 38-209.
Relief and rehabilitation	County aid in food and clothing for certain Confederate veterans	Code Ann. (1936), §§ 23-2401 to 23-2403.
	Duties of Director of Veterans' Service in the rehabilitation of veterans	Code Ann. (Cum. Pocket Part, 1947), §§ 78-401 to 78-419.
	State Department of Veterans' Service shall cooperate with private firms, persons, and corporations engaged in business, industry and professions, in placing veterans with such organizations for on-the-job training.	Code Ann. (Cum. Pocket Part, 1947), § 78-419a; Laws 1949, p. 539-542.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

GEORGIA—Continued

Type of law	Résumé	Citation
Tax and license fee exemptions.	*Amusement tax.*—Parks and places where baseball, football, or any similar game is played· race tracks where bicycle, horse or other races of similar character are held, and where admission fees are charged, are exempt from any special tax whenever the proprietor or owner is a maimed or disabled Confederate soldier.	Code Ann. (1936), §§ 92-603 to 92-604.
	Income tax.—Abatement of income taxes due and unpaid by members of the armed forces who died during service in World War II.	Code Ann. (Cum. Pocket Part, 1947), § 92-3302a; Laws 1949, Laws 1950, No. 516 (amends § 92-3109, Code 1933, Supp.).
	——Amendment to law provides that veteran of World War II not filing State income tax for any year while in service, may when filing while in service or within 6 months of discharge, deduct from gross income the amount due and payable for Federal income tax, provided Federal income tax is paid within time specified by Federal law; authorizes refunds on State income taxes paid for years 1942 through 1946 if paid without deducting Federal income tax.	
	——— Compensation received for military services during World War II exempt from personal income tax, amount not to exceed $1,500; refunds authorized.	Code Ann. (Cum. Pocket Part, 1947), §§ 92-3301a to 92-3306a. Laws 1949, p. 928-929.
	——— Compensation received for military service between Jan. 1, 1950, and termination of Korean conflict exempt from income tax in amount not to exceed $1,500 in addition to all other deductions; authorizes refunds.	Laws 1955, No. 224.
	——— Extends time of filing income-tax returns of members of Armed Forces returning from service in Korea to 6 months next following their return to United States, and provides no interest shall accrue or penalties be imposed.	Laws 1952, ch. 644.
	Motor-vehicle licenses.—Honorary drivers' licenses for veterans of World War II or the surviving widows of such veterans.	Laws 1949, pp. 1152-1154.
	——— Authorizes issuance of drivers' licenses without cost to veterans of military campaigns or operations of United Nations in which United States forces participated.	Laws 1951, No. 476.
	Peddler's license.—Exemption of disabled veterans from payment of peddler's license tax.	Code Ann. (1936; Cum. Pocket Part, 1947), §§ 84-2006 to 84-2022.

	Professional and occupational licenses.—A disabled or indigent veteran may peddle or conduct a business (with certain exceptions), without the payment of a license tax, provided his total income is such that he is not subject to the payment of State income tax. Proof of disability and of nonpayment of income tax required.	Code Ann. (1936; Cum. Pocket Part 1947), §§ 84-2011 to 84-2024.
	—Law as rewritten provides that veterans of Spanish-American War, World Wars I and II, and Korean conflict with 10 percent or more disability and veterans of peacetime service with 25 percent or more disability may peddle, conduct business, or practice the professions or semiprofessions without paying a license for the privilege, provided total income is such that he is not subject to State income tax; proof of disability and nonpayment of income tax required.	Laws 1955, No. 839 (repeals § 84-2011, Code 1933, Supp.).
	——— Confederate veterans may act as life and fire insurance agents or solicitors, and peddle in the State, without payment of a license tax.	Code Ann. (1936), §§ 84-2006 to 84-2008.
	——— Disabled Confederate veteran may do business as a photographic artist without a license.	Code Ann. (1936), § 84-2009.
	——— Exemptions from business license tax or occupation tax granted disabled veterans of World Wars I and II, extended to include the professions and semiprofessions.	Code Ann. (Cum. Pocket Part, 1947), § 84-2023.
	——— Veterans of World War II are exempt from State business licenses for a period of 5 years from date of the passage of the act. (Approved March 27, 1947.)	Code Ann. (Cum. Pocket Part, 1947, § 84-2024.
	Property tax.—Determination of homestead of persons in the military service of the United States during World War II, for the purpose of fixing tax ($2,000) exemption.	Code Ann. (Cum. Pocket Part, 1947), § 92-233 (k).
	——— Exemption for members of the Armed Forces from payment of penalties, costs, interests, or other fees assessed for failure to return real or personal property tax or to pay the tax on such property, during World War II and 6 months thereafter.	Code Ann. (Cum. Pocket Part, 1947), §§ 92-8501 to 92-8507.
Transportation privileges	Common carriers may sell tickets to Confederate veterans at half price.	Code (1936), § 18-219.
Veterans' organizations	*Meeting places, camps, etc.*—Counties, cities, and other political subdivisions authorized to furnish, free of charge, a building, office, or meeting hall for the use of nationally recognized veterans' organizations.	Code Ann. (Cum. Pocket Part, 1947), § 78-801.
	——— Grants to veterans' organizations permanent easements for use, improvement, or operation of camps or campsites on State park property in Crisp County.	Laws 1950, No. 613.
Veterans' service agency	State department of veterans' service; creation, succession to veterans' service office; State board of veterans' service and State director of veterans' service.	Code Ann. (Cum. Pocket Part, 1947), §§ 78-401 to 78-419.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

IDAHO

Type of law	Résumé	Citation
Burial allowances and allied benefits.	*Burial.*—County allowance for burial of indigent veterans, their wives or widows. Relatives or friends may be allowed to conduct the funeral.	Code Ann. (1947), § 31-3411.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Code Ann. (1947), § 55-705.
	Administration of estates of absentees including prisoners of war	Code Ann. (1947), § 13-2101.
	Guardians may be appointed by probate courts for estates of prisoners of war.	Code Ann. (1947), § 15-1801.
Civil rights	Absentee registration and voting. (Expired Dec. 31, 1946)	Laws 1945, ch. 15.
	Absentee voting and registration for military personnel	Laws 1951, ch. 7, Laws 1953, ch. 56 (§ 34-1106 to § 34-1129, Code 1947, Supp. 1955).
	Voting residence neither gained nor lost during military service	Code Ann. (1947), § 34-403.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—No fees allowed notaries public for services rendered in the matter of pension claims or claims presented to the United States Veterans' Bureau or the United States Bureau of Pensions to secure benefits under the World War Veterans' Act.	Code Ann. (1947), § 65-301.
	——— No public officer shall charge a veteran, his widow, orphan, or legal representative a fee for administering an oath for procuring any pension, bounty, or back pay, or for administering an oath and giving the certificate required on any voucher for collection of periodical dues from the pension agent.	Code Ann. (1947), § 31-3213.
	Public-record certification.—Free copies of public records for wards of the United States Veterans' Administration, under Uniform Guardianship Act.	Code Ann. (1947), § 15-1916.
	——— Public official shall not accept fees for issuing copies of discharge papers or other public records to be used in a pension claim or a claim under the World War Veterans' Act, or for making search for such records.	Code Ann. (1947), §§ 65-301 to 65-303.
	Recording of discharges.—Discharge papers are recorded and indexed free of charge.	Code Ann. (1947), §§ 65-301 to 65-302.

	Service officers, etc.—County service officers may be appointed to give aid and assistance to any veteran, widow, widower, or dependent in applying for Federal or State benefits.	Code Ann. (1947), §§ 65–601 to 65–602.
Educational benefits; qualification for the professions and trades.	Academic work in armed services considered equivalent high-school work for applicants for professional or occupational licenses. No applicant denied license for failure to hold high-school diploma.	Code Ann. (1947), § 54–1309.
	Eligibility of veterans to teach in the schools of the State or receive a certificate.	Code Ann. (1947), §§ 33–1303, 33–1308.
	School districts may provide for the vocational rehabilitation of veterans.	Code Ann. (1947), § 33–2401.
	Upper division credits to veterans attending Idaho State College	Code Ann. (1947), § 33–122.
	Benefit rights under the Unemployment Compensation Act. [Repealed Laws 1947, ch. 269 § 79.]	Laws 1943, ch. 68; Laws 1945, ch. 203.
Employment preferences, privileges, etc.	Employment service for veterans in cooperation with the United States Veterans Employment Service. Preferential treatment for handicapped veterans.	Code Ann. (1947), § 72–1345, as amended, Laws 1949, ch. 272 § 4.
	Leave of absence for county officials when required to be absent by reason of being in the military service.	Code Ann. (1947), § 31–847.
	Preference to disabled war veterans in employment in all State, county, and municipal governments and departments and all political subdivisions thereof.	Laws 1949, ch. 279.
	Veterans of Korean hostilities entitled to reinstatement in public positions in State, county, municipal, and other political subdivision governments.	Laws 1951, ch. 175 (§ 65–509 to § 65–515 (Code 1947, Supp. 1955.)
Guardianship	Notice to the United States Veterans' Bureau or other agency, bureau, or department of the United States of certain proceedings under the law on guardian and ward.	Code Ann. (1947), § 15–1857.
	Uniform Veterans Guardianship Act.—Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Code Ann. (1947), §§ 15–1901 to 15–1923.
	—Amendment to law pertains only to changing time and amount of guardianship bond.	Laws 1951, ch. 258 (§ 15–1909, Code 1947, Supp. 1955.).
Homes (institutional)	Admission of veterans to the Soldiers' Home	Code Ann. (1947), §§ 66–901 to 66–906.
	Transfer of authority for operation of Soldiers' Home to Veterans' Welfare Commission and provides for appointment of commandant for home.	Laws 1955, ch. 168 (§§ 65–208, 66–902 Code 1947, Supp. 1955.).
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Code Ann. (1947), § 15–1918
Land settlement benefits	Preference to ex-service persons in the settlement of Carey Act lands	Code Ann. (1947), §§ 42–2013 to 42–2014.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

IDAHO—Continued

Type of law	Résumé	Citation
Loans, contracts of minors, etc.	Banks may make loans guaranteed under the Servicemen's Readjustment Act.	Code Ann. (1947), § 26–601.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Code Ann. (1947), § 65–501.
Memorials	Discontinues permanent State appropriation for county soldiers' memorials authorized in §§ 65–101 and 65–102, Idaho Code 1947. Counties desiring funds must apply to legislature.	Laws 1950 (Ex. Sess.), ch. 5, § 65–105 to § 65–106, Code 1947, Supp. 1955.)
Records, relics, etc	Provision for the deposit of records, relics, etc., of the Civil War in the headquarters of the Grand Army of the Republic, for safekeeping.	Code Ann. (1947), §§ 65–401 to 65–403.
Relief and rehabilitation	Financial relief and assistance to veterans and their dependents	Code Ann. (1947), §§ 65–201 to 65–207, amended, Laws 1949, ch. 28.
Tax and license fee exemptions.	*Fish and game license.*—Certain veterans are exempt from license requirements.	Code Ann. (1947), § 36–402.
	—Law as amended provides license exemption for Civil War and Spanish-American War veterans and inmates of Soldiers' Home. Also provides temporary permits to residents in military service on temporary furlough or leave.	Laws 1953, ch. 24 (§ 36–402, Code 1947, Supp. 1955.)
	Income tax.—Compensation, family allotments, and allowances under the provisions of the war-risk insurance and the vocational rehabilitation acts or the World War Veterans' Act, 1924, or moneys received by way of grant, emolument, bonus, aid, or pensions from the United States for service of the beneficiary or another in the military or naval forces of the United States in time of war, exemption.	Code Ann. (1947), § 63–3013.
	——— Deferment of collection of tax on income of persons in the military service.	Code Ann. (1947), § 63–3088.
	Poll tax.—Exemption of certain veterans from highway district tax	Code Ann. (1947), § 40–1631.
	——— Exemption of certain veterans from road poll tax	Code Ann. (1947), § 40–601.
	Property tax.—Exemption of property to the amount of $1,000 belonging to (1) veterans and to (2) veterans' organizations.	Code Ann. (1947), § 63–105, as amended, Laws 1949, ch. 269.
Veterans' organizations	*Corporate rights.*—Formation of corporations of ex-service men	Code Ann. (1947), §§ 30–1101 to 30–1108.

	Insignia.—Unauthorized wearing or use of insignia, badges, etc., of veterans' organizations declared a misdemeanor, punishable by imprisonment for not more than 90 days or by fine not to exceed $200, or both.	Code Ann. (1947), § 18-3403.
	Meeting places, etc.—Provision for the headquarters of the Grand Army of the Republic in the statehouse or some other public building.	Code Ann. (1947), §§ 65-401 to 65-403.
	Memorials.—American Legion and other veterans' organizations to determine kind of war memorial to be erected in each county.	Code Ann. (1947), §§ 65-101 to 65-104.
	Parades.—Rights of veterans' organizations to parade with firearms	Code Ann. (1947), § 46-802.
	Records, relics, etc.—Privilege of the Grand Army of the Republic to keep in its headquarters, records, relics, etc., of the Civil War.	Code Ann. (1947), §§ 65-401 to 65-403.
	Tax exemptions.—Exemption of property belonging to World War veteran organization buildings and memorials.	Code Ann. (1947), § 63-105 (3), as amended, Laws 1949, ch. 269.
Veterans' service agency	County service officers	Code Ann. (1947), §§ 65-601 to 65-602.

ILLINOIS

Bonus	*World War I.*—Amount: 50 cents for each day of active service from Apr. 6, 1917, to Nov. 11, 1918; Maximum, $300.	Laws 1921 p. 66; Rev. Stat. (1949), ch. 126½, §§ 8, 11, 14.
	——— Destruction of obsolete records relating to the payment of the bonus.	Rev. Stat. (1949), ch. 126½, § 62.
	World War II.—Amount: $10 per month, domestic service; $15 per month, foreign service; $50 minimum; $900 to next-of-kin of war dead or of veterans dying from service-connected disability.	Rev. Stat. (1949), ch. 126½, § 47-57.
Burial allowances and allied benefits.	*Burial.*—Appointment of suitable persons to have charge of the burial of indigent veterans, their mothers, fathers, wives, widows, or minor children.	Rev. Stat. (1949), ch. 34, § 131.
	——— County allowance for burial of indigent veterans, their mothers, fathers, wives, widows, or minor children. Not applicable to mothers and fathers who are recipients of old-age assistance at time of death. Burial may not be in potter's field. Relatives may be allowed to conduct the funeral.	Rev. Stat. (1949), ch. 34, § 131-133.
	Burial certificates.—Department of Public Health transmits copies to Illinois Veterans' Commission and keeps special files thereof.	Laws 1953, S. B. No. 492, ch. 111½, § 52.17 (Ill. Rev. Stat. 1953).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

ILLINOIS—Continued

Type of law	Résumé	Citation
Burial allowances and allied benefits—Con.	*Burial grounds.*—A cemetery lot, the property of certain veterans' organizations, vests in the municipality on dissolution of the organization. Duty of the municipality to enforce contracts for the care of the lot.	Rev. Stat. (1949), ch. 32, § 395–396.
	——— Counties may acquire grounds for the burial of indigent veterans, their mothers, wives or widows. County allowance for burials in such grounds.	Rev. Stat. (1949), ch. 34, § 134–141.
	——— Extend benefits of law authorizing county acquisition of burial sites, payment of funeral and burial expenses, erection of headstones to indigent veterans of Korean hostilities and their mothers, wives, and widows.	Laws 1953, S. B. No. 217, ch. 34, § 134 (Ill. Rev. Stat. 1953).
	Burial permits.—Certificate of burial of United States war veterans shall include war record of deceased veteran.	Rev. Stat. (1949), ch. 111½, § 44.
	Grave registration.—Registration of burial places of soldiers and sailors in accordance with public health regulations.	Rev. Stat. (1949), ch. 111½, §§ 44, 52–53, 55–56.
	——— State registration of burial places of veterans. Veterans' organizations are authorized to aid in collection of data and are entitled to copies of cemetery plots at the expense of the county. Burial permit shall contain military record of decedent.	Rev. Stat. (1949), ch. 21, § 59a–59e
	——— The Administrator of Illinois Veterans' Commission keeps lists of burial places of soldiers and sailors.	Laws 1953, S. B. No. 491, ch. 21, §§ 59a–59d (Ill. Rev. Stat. 1953).
	Headstones.—A cemetery association may not prohibit the erection of a monument or headstone prescribed or provided by the United States or the State for a veterans' grave.	Rev. Stat. (1949), ch. 21, § 40.
	——— Counties may provide headstones for veterans' graves	Rev. Stat. (1949), ch. 34, §§ 133, 134, 141.
	——— Provision for State requisition to the Federal Government for headstones and for the setting up of such headstones.	Rev. Stat. (1949), ch. 21, § 59a.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the forces of the United States, validity.	Rev. Stat. (1949), ch. 30, § 19.
	Administration of estates of members of the Armed Forces listed as missing in action. Termination of trusteeship.	Rev. Stat. (1949), ch. 3 § 521–523.

	Members of the Armed Forces of the United States during World War II may drive a motor vehicle without a license.	Rev. Stat. (1949) ch. 95½ § 34a (6).
	Members of the Armed Forces may fish with hook and line without a license.	Rev. Stat. (1949), ch. 56, § 225.
	Motor-vehicle operators' licenses continued in force during active military service.	Rev. Stat. (1949), ch. 95½, § 35h.
	Oaths, affidavits, or depositions taken by or affirmations made before commissioned officers in the Armed Forces need not be authenticated.	Rev. Stat. (1949), ch. 101, § 2.
	Powers of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Rev. Stat. (1949), ch. 30, §§ 27a, 111a.
	Suspension of the powers of a trustee while in the Armed Forces	Rev. Stat. (1949), ch, 148, § 41–47.
Civil rights	Absentee registration and voting	Rev. Stat. (1949), ch. 46, § 4–23; § 5–29.01; § 6–67.01; § 17–9; § 20–1 to 20–13.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Certified copies of public records to be furnished without charge when needed in connection with claims for benefits.	Rev. Stat. (1949), ch. 116, § 30.
	——— Free copies of public records for wards of the United States Veterans' Administration.	Rev. Stat. (1949), ch. 116, § 29.
	Recording of discharges.—Honorable discharges are recorded free of charge.	Rev. Stat. (1949), ch. 115, § 9,
	Service officers, etc.—Duties of the administrator of the Illinois Veterans' Commission and the service officer in each field office, in securing benefits for veterans or their dependents accruing or due under State or Federal laws.	Rev. Stat. (1949), ch. 126½, § 40–42.
Educational benefits; qualification for professions and trades.	Benefits under unused scholarships to the University of Illinois preserved during military service.	Rev. Stat. (1949), ch. 122, § 30–11 to § 30–12.
	Contracts with Federal Government to provide for courses of instructions at State teachers colleges and State normal universities.	Rev. Stat. (1949), ch. 127, § 59.
	Renewal of certificates of registration for the professions and trades after termination of military service: accountants, architects, barbers, beauty culturists, private detectives, horseshores, chiropodists, optometrists, public health and registered nurses, funeral directors and embalmers, plumbers, real-estate brokers and salesmen, structural and professional engineers, pharmacists and land surveyors.	Rev. Stat. (1949), ch. 10½, § 12; ch. 16¾ §§ 14.13, 14.44–14.45, 14.48, 25; ch. 38, § 608p; ch. 48½, § 45–46; ch. 66, § 23; ch. 91, § 28, 35.10, 42, 44, 66, 84, 98; ch. 110½ § 27; ch. 111½; §§ 35.1, 73. 8, 101; ch. 114½, § 6; ch. 131½, § 9; ch. 133, § 44.
	—Renewal of pharmacy registration of World War II veterans without penalty or examination if renewal is within 2 years after termination of service.	Laws 1951, S. B. No. 84; Laws 1953, H. B. No. 298 (ch. 91, § 44) (Ill. Rev. Stat. 1953).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

ILLINOIS—Continued

Type of law	Résumé	Citation
Educational benefits; qualification for professions and trades—Continued	Scholarships to a State normal university or teachers college or the University of Illinois for veterans of World War I or World War II. Such veterans may enroll in extension courses offered by these institutions without the payment of tuition fees.	Rev. Stat. (1949), ch. 122, § 30–5.
Educational opportunities for children of veterans.	Admission to the Illinois Soldiers' and Sailors' Children's School. Department of public welfare shall obtain suitable employment for children placed from the school and thereafter keep a social case record until legally discharged. Scholarships to the State univeristy or normal school awarded certain students. Students may attend other colleges providing similar scholarships and receive same benefits for maintenance and other expenses as those attending State institutions.	Rev. Stat. (1949), ch. 23, § 43–43a.
	—Amendment of above provision without significant change	Laws 1953, H. B. No. 848, ch. 23, § 43 (Ill. Rev. Stat. 1953).
	Aid to resident children of veterans who died while serving in the Armed Forces of the United States during World War I or World War II, or as result thereof. Amount: $150 annually per child.	Rev. Stat. (1949), ch. 126½, § 26–27.
	—Extended aid to resident children of veterans who died in Armed Forces to include children of veterans of Korean hostilities.	Laws 1953, S. B. No. 29, ch. 126½, § 26 (Ill. Rev. Stat. 1953).
	Each county in the State entitled to an honorary scholarship in the State university for the benefit of children of veterans of the Civil War and of World Wars I and II, preference being given to the children of deceased or disabled veterans. The board of trustees may, from time to time, add to the number of honorary scholarships when such additions will not embarrass the finances of the university.	Rev. Stat. (1949), ch. 144, § 30.
	—Provision for county entitlement to an honorary scholarship at University of Illinois extended to include children of veterans of Korean hostilities; preference given to children of deceased or disabled veterans.	Laws 1953, S. B. No. 211, ch. 144, § 30 (Ill. Rev. Stat. 1953).
Employment preferences, privileges, etc.	Annuity of Civil War veteran on retirement from municipal service	Rev. Stat. (1949), ch. 24, § 1100.
	Benefit rights under the Unemployment Compensation Act	Rev. Stat. (1949), ch. 48, § 220 (4).

Leaves of absence for civil-service employees entering the military service of the United States on or after October 16, 1940; reinstatement within 3 months after termination of military service.	Rev. Stat. (1949), ch. 24½, § 14b.
Leaves of absence for municipal employees during active military service; preservation of civil service and pension rights.	Rev. Stat. (1949), ch. 24½ § 150–153.
Preference in the selection of members of the Illinois Veterans' Commission and the service officers.	Rev. Stat. (1949), ch. 126½, §§ 36, 42.
Preference to veterans in appointments to civil offices under the act creating a park policemen's annuity fund in certain cities.	Rev. Stat. (1949), ch. 105, § 389.32.
Preference to veterans in civil service of Cook County	Rev. Stat. (1949), ch. 34, § 64.28.
Preference to veterans in employment on public works of the State and local units.	Rev. Stat. (1949), ch. 126½, § 23–25.
Preference to veterans in State and municipal civil service	Rev. Stat. (1949, ch. 24½, §§ 12, 44, 49, 109, 145.
Preference to veterans in the classified service of the Chicago Sanitary District.	Rev. Stat. (1949), ch. 42, § 323.32.
Preference to veterans in the employment of labor in connection with certain public projects.	Rev. Stat. (1949), ch. 29, § 29.
Preference benefits extended to veterans of Korean hostilities—Amendments provide for veterans' preference in hiring and promotions (5 points added to entrance examination rating, 7/10 of 1 point for each 6 months of service, not to exceed 30 months, on promotional examination ratings). Applies to civil-service positions in following governments or agencies: State, counties, municipalities, park districts, Chicago Sanitary District, Park Employees' Benefit and Annuity Fund, Park Policemen's Benefit and Annuity Fund (Chicago).	Laws 1951, H. B. No. 546, Laws 1953, H. B. No. 856, S. B. Nos. 206, 209, 212, 214, 216, 565, 566 (ch. 24½ §§ 12.5, 12.7, 49, 109, 145; ch. 42, § 323.32; ch. 105, §§ 389.7–389.10). (Ill. Rev. Stat. 1955.)
Preservation of benefit rights under the judges' retirement system	Rev. Stat. (1949), ch. 37, § 441.6.
Preservation of benefit rights under the municipal retirement fund	Rev. Stat. (1949), ch. 24, § 1183a.
Protection of "contractual continued service status" of teachers while in military service.	Rev. Stat. (1949), ch. 122, § 24–5.
Service in Spanish-American War and World War I is credited in computing service under the teachers' pension and retirement fund.	Rev. Stat. (1949), ch. 122, § 608.
Service Men's Employment Tenure Act	Rev. Sta. (1949), ch. 126 1/2, § 29–35.
The offices of coroners, county clerks, county treasurers, clerks of courts, county recorders, superintendents of schools, and sheriffs not deemed vacant by reason of absence of incumbents in active military service.	Rev. Stat. (1949), ch. 31, § 26a, ch. 35, § 8; ch. 36, § 15; ch. 46, § 25–10; ch. 115, § 7, ch. 122, § 3–4; ch. 125, § 26a.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

ILLINOIS—Continued

Type of law	Résumé	Citation
Employment preferences, privileges, etc.—Con.	The superintendents of county veterans' relief commissions shall select secretaries and other employees from among the veterans of the Civil, Spanish-American, and World Wars, or their widows.	Rev. Stat. (1949), ch. 23, § 154i.
	War-service credit to firemen and policemen in cities and villages when computing eligibility for pensions.	Rev. Stat. (1949), ch. 24, § § 894, 924, 944.51.
	War-service credit under the general assembly retirement system	Rev. Stat. (1949), ch. 63, § § 48, 51a, 52.
	War-service credit under the State employees' retirement system	Rev. Stat. (1949), ch. 127, § 217–219.
	War-service credit under the State teachers retirement system	Rev. Stat. (1949), ch. 122, § § 25–44 to 25–45; § 608.
	—Above provisions extended to veterans of Korean hostilities	Laws 1951, H. B. No. 909; Laws 1953, H. B. No. 82 (ch. 122, § § 25.44) (Ill. Rev. Stat. 1953).
Exemption from execution, garnishment, etc.	Money received as pension, adjusted or additional compensation, or bonus, from the United States or from the State on account of military or naval service is exempt from execution, attachment and distress for rent, for 1 year after receipt thereof.	Rev. Stat. (1949), ch. 52, § 13.
Guardianship	Limits the interest of the Administrator of Veterans' Affairs in the estate of a minor or incompetent to that part of the estate derived from payments made directly to the estate by the Veterans' Administration. Requires guardians and conservators making application for leave to invest ward's funds or to expend such funds for the support or education of any person entitled thereto to give notice to the chief attorney of the Administrator of Veterans' Affairs in the State.	Rev. Stat. (1949), ch. 3, §§ 160, 274, 292.
	No costs shall be taxed or charged by any public officer in cases involving the appointment of a guardian, or the collection, disbursement, or administering of moneys awarded by the Veterans' Administration to the ward, or in proceedings to obtain benefits pursuant to the Servicemen's Readjustment Act.	Rev. Stat. (1949), ch. 3, §§ 27a, 298a.
	No fees allowed public administrators for service performed in administering that part of the personal estate of a war veteran which con-	Rev. Stat. (1949), ch. 3, § 490.

	sists of compensation, insurance, or other moneys due or payable from the United States.	
Homes (institutional)	Admission of mothers, widows, wives, and daughters of veterans to the soldiers' widows' home.	Rev. Stat. (1949), ch. 23, §§ 145, 149.
	Admission of veterans and their wives to the soldiers' and sailors' home	Rev. Stat. (1949), ch. 23, § 115–138.
	—Above provisions extended to Korean veterans and their wives	Laws 1951, H. B. Nos. 90, 94; Laws 1953, S. B. No. 28 (ch. 23, §§ 116, 117, 135) (Ill. Rev. Stat. 1953).
Hospital benefits	Inmates of soldiers' home who are insane may be committed to a State hospital as State charges.	Rev. Stat. (1949), ch. 23, § 139.
	Veterans' organizations may lease ground from forest preserve districts as grounds for convalescing sick and disabled veterans, and as a place upon which to construct rehabilitation quarters.	Rev. Stat. (1949), ch. 57½, § 6.
Housing	Assistance to certain disabled veterans for the purpose of acquiring suitable dwelling units with special fixtures or movable facilities made necessary by the veterans' permanent and total service-connected disabilities.	Rev. Stat. (1949), ch. 126½, § 58–61.
	—Amendment of above provisions without significant change	Laws 1951, H. B. Nos. 91, 202; Laws 1953, S. B. No. 490 (ch. 126½, §§ 58–61a) (Ill. Rev. Stat. 1953).
Medals, etc	Military service buttons may be worn by policemen and firemen while on duty.	Rev. Stat. (1949), ch. 126½, § 45.
Meeting places, memorial building privileges, etc.	Counties may erect or assist in the erection of monuments or memorial buildings for the use of organizations of honorably discharged soldiers and sailors.	Rev. Stat. (1949), ch. 34, § 142–147.
Records, etc	Certificate of burial shall include the war record of deceased veteran	Rev. Stat. (1949), ch. 111½, § 44.
	Destruction of certain obsolete records by the adjutant general and the service recognition board when such records have been photographed or otherwise reproduced for preservation.	Rev. Stat. (1949), ch. 126½, § 62.
	Military record of decedent shall be entered on burial permit and copy filed for record in the military and naval department of the State of Illinois.	Rev. Stat. (1949), ch. 21, § 59e.
Recreational benefits	Admission to the State fair free of charge	Rev. Stat. (1949), ch. 127, § 40.
Relief and rehabilitation	County aid to veterans and families of veterans through veterans' organizations.	Rev. Stat. (1949), ch. 23, § 154–154i.
	—Amendment extends county aid provisions to veterans of Korean conflict.	Laws 1953, S. B. No. 27, ch. 23, §§ 154a, 154i (Ill. Rev. Stat. 1953).

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Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

ILLINOIS—Continued

Type of law	Résumé	Citation
Relief and rehabilitation—Continued	Functions of the Illinois Veterans' Commission	Rev. Stat. (1949), ch. 126½, § 36–44.
	Powers of certain counties to levy tax to provide assistance for indigent war veterans and their families.	Rev. Stat. (1949), ch. 34, § 28a.
	—Provisions amended without significant change	Laws 1953, H. B. No. 68, ch. 34, § 28a (Ill. Rev. Stat. 1953).
	Provision for employment of returning servicemen upon superhighways	Rev. Stat. (1949), ch. 121, § 314a.
	Relief to widows and children of deceased veterans of World War I or World War II, through the State department of public welfare.	Rev. Stat. (1949), ch. 126½, § 15n.
	—Provisions extended to widows and children of deceased veterans of Korean hostilities.	Laws 1953, S. B. No. 215, ch. 126½, § 15n (Ill. Rev. Stat. 1953).
	United States veterans' bureau fund	Rev. Stat. (1949), ch. 127, § 142b.
Tax and license fee exemptions.	*Amusement tax.*—Certain veterans' organizations are exempt from license tax and fees for holding boxing, sparring, and wrestling contests.	Rev. Stat. (1949), ch. 10⅛, § 25.
	Motor vehicles.—Disabled veteran exempt from payment of registration fee of any vehicle awarded him by the Federal Government or any other motor vehicle which he may own resulting from a trade or exchange for such vehicle.	Rev. Stat. (1949), ch. 95½, § 8.2.
	——— Exempts from payment of registration fee disabled veterans of World War I who, if their disability had been incurred in World War II, would be entitled to automobile from Federal Government.	Laws 1953, H. B. No. 200, ch. 95½, § 8.2 (Ill. Rev. Stat. 1953).
	Property tax.—Memorial buildings in honor of soldiers and sailors of the county are exempt from taxation as other county property.	Rev. Stat. (1949), ch. 34, § 147.
	——— Taxes levied for 1943, 1944, 1945, or 1946 in certain counties on property belonging to members of the Armed Forces shall not become delinquent and no penalty shall be charged therefor.	Rev. Stat. (1949), ch. 120, § 705–706.
Transportation, motor vehicle, etc., privleges.	Disabled veteran exempt from payment of registration fee of any vehicle awarded him by the Federal Government. (See motor vehicles above.)	Rev. Stat. (1949), ch. 95½, § 8.2.
Veterans' organizations	*Corporate rights.*—Powers of certain veterans' organizations to hold and dispose of property.	Rev. Stat. (1949), ch. 32, § 268–269b.

	Insignia.—The unauthorized wearing or use of insignia, badges, etc., of the American Legion and Veterans of Foreign Wars declared a misdemeanor punishable by fine of not less than $15 and not more than $200.	Rev. Stat. (1949), ch. 38, § 268–269b.
	——— The unauthorized wearing or use of insignia, badge or emblem of the order of American Veterans of World War II (AMVETS) declared a misdemeanor punishable by fine of not less than $15 and not more than $200.	Rev. Stat. (1949), ch. 38, § 269c–269d.
	——— The unauthorized wearing or display of badges, emblems, or other insignia of Catholic War Veterans or Disabled American Veterans and their auxiliaries punishable by fine of not less than $15 nor more than $200.	Laws 1953, H. B. Nos. 11, 798, ch. 38, §§ 269e–269h (Ill. Rev. Stat. 1953).
	Meeting places, etc.—Nonpolitical organizations of veterans are authorized to use the Memorial Hall when erected by the soldiers' home in Chicago, without charge for such use.	Rev. Stat. (1949), ch. 23, § 140.
	——— Quarters may be set aside in county memorial buildings for the use of veterans' organizations without charge.	Rev. Stat. (1949), ch. 34, § 145.
	Relief to veterans, etc.—Certified copies of public records to be furnished without charge when needed by a veterans' organization in connection with claims for benefits.	Rev. Stat. (1949), ch. 116, § 30.
	——— County aid to veteran and families of deceased veterans, through veterans' organizations.	Rev. Stat. (1949), ch. 23, § 154–154i.
	——— Forest-preserve districts may lease to veterans' organizations as grounds for convalescing sick and disabled veterans, and as a place upon which to construct rehabilitation quarters.	Rev. Stat. (1949), ch. 57½, § 6.
	——— Functions of representatives of certain organizations in the administration of relief to widows and children of deceased veterans.	Rev. Stat. (1949), ch. 126½, § 15n.
	——— Representatives of veterans' associations shall cooperate with the soldiers' and sailors' children's school for the care, clothing, training and education of needy children of veterans.	Rev. Stat. (1949), ch. 23, § 43–43a.
	Tax exemptions.—Exemption of certain veterans' organizations from payment of tax on gross receipts from sale of tickets of admission to boxing, sparring, and wrestling matches.	Rev. Stat. (1949), ch. 10 4/5, § 25.
Veterans' service agency	Illinois Veterans' Commission	Rev. Stat. (1949), ch. 126½, § 36–44.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

INDIANA

Type of law	Résumé	Citation
Bonus	*World War II.*—Amount: $10 per month, domestic service; $15 per month, foreign service, minimum payment $30, maximum payment $600. Totally disabled veterans entitled to $600; other disabled veterans entitled to receive $100 in addition to earned amount.	Laws 1947, ch. 152; Laws 1949, ch. 277.
	—Amendment of above provisions. For details, see Sec. B on State Veterans' Bonus legislation, p. 331.	Burns Ind. Stat., 1955 Cum. Supp., title 59, ch. 14.
	Korean conflict.—Bonus to veterans who served during the period from June 27, 1950, through July 27, 1953. For details, see Sec. B on State Veterans' Bonus legislation, pp. 331, 332.	Laws 1955, ch. 249.
Burial allowances and allied benefits.	*Burial.*—County allowance for burial of veterans, their wives or widows, husbands or widowers.	Stat. Ann. (Burns (1933), 1943 Replacement Volume), § 59–1009, as amended, Laws 1949, ch. 31.
	—Amendment of provisions without significant change	Laws 1951, ch. 109.
	Burial grounds.—Plot, in fourth-class cities	Stat. Ann. (Burns, 1933), § 48–5707.
	Grave care and registration.—Creates a division of grave registration to make a permanent registry of war veterans' graves. Requires war-service information on burial permits.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), §§ 59–1013 to 59–1016.
	——— Duty of township trustee with reference to the care of a cemetery where any veteran is buried.	Stat. Ann. (Burns, 1933), § 21–801, as amended, Laws 1949, ch. 32.
	Headstones and markers.—Cemetery authorities may not prohibit the setting up of markers for graves of veterans provided such markers conform to standard markers furnished by the United States.	Stat. Ann. (Burns, 1933), §§ 21–911 to 21–912.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Stat. Ann. (Burns (1933), 1943 Replacement Volume), §§ 56–130a to 56–130e.
	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc.; termination of conservatorship.	Stat. Ann. (Burns (1933), Com. Pocket Supp. 1947), §§ 6–407 to 6–409.
	Affidavits of residence in divorce actions executed by persons in the Armed Forces and filed more than 5 days following execution, validity.	Stat. Ann. (Burns (1933), 1946 Replacement Volume), §§ 3–1203a to 3–1203b.

	Evidence of death or other status of persons missing in action	Stat. Ann. (Burns (1933), 1946 Replacement Volume), §§ 2-4901 to 2-4903; 48-4272.
	Powers of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), §§ 58-1201 to 58-1205.
	Transfer of title to automobile and extension of authority to a resident to make application for certificate of registration upon written authority of the owner serving in the Armed Forces.	Stat. Ann. (Burns (1933), 1940 Replacement Volume; Cum. Pocket Supp. 1947), §§ 47-2502, 47-2612.
Civil rights	Absentee registration and voting	Stat. Ann. (Burns, 1933, Cum. Pocket Supp. 1947), §§ 29-3412, 29-3418, 29-4803, 29-4901 to 29-4904, 29-4908 to 29-4909.
	—Amendment of provisions without significant change	Laws 1951, ch. 12.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—Clerks of circuit courts, county auditors and recorders are required to execute papers in connection with claims for pensions, bounty, back pay or prize money, for veterans, their widows or orphans, free of charge.	Stat. Ann. (Burns (1933), 1943 Replacement Volume), § 59-1001.
	——— The fee to anyone authorized to administer oaths for administering an oath or giving any official certificate to a veteran, his widow, orphan child or legal representative, for use in connection with a claim for pension, bounty, prize money, back pay, compensation or gratuity, is limited to 25 cents.	Stat. Ann. (Burns (1933), 1942 Replacement Volume), § 10-3712.
	Public-record certification.—Free copies of public records for wards of the United States Veterans' Bureau under the Uniform Guardianship Act.	Stat. Ann. (Burns, 1933), § 8-514.
	——— Free initial certified copies of certain public records to veterans, widows and dependents.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), § 59-1018.
	——— Local health officers may not charge for copies of birth or death certificates needed to establish claims for benefits.	Laws 1949, ch. 157, § 1236,
	Recording of discharges.—Discharge papers are recorded free of charge	Stat. Ann. (Burns (1933), 1943 Replacement Volume), §§ 59-1002 to 59-1004.
	Safekeeping of papers, etc.—Withholding and destroying the commission or discharge papers of any officer, soldier, sailor, or marine, is declared a misdemeanor.	Stat. Ann. (Burns (1933), 1943 Replacement Volume), §§ 59-1005 to 59-1006.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

INDIANA—Continued

Type of law	Résumé	Citation
Claims; assistance in obtaining benefits; safekeeping of papers—Con.	*Service officers, etc.*—The department of veterans' affairs shall assist veterans in obtaining any benefit or emolument accruing under any law of the United States, the State or local government by reason of service in the Armed Forces. The director shall have power to act as agent for veterans.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), §§ 59-1103, 59-1108.
Educational benefits; qualification for the professions and trades.	Renewal of barbers' licenses expiring during military service after July 1, 1950; must apply within 6 months of termination of service.	Laws 1951, ch. 289.
	Renewal of professional licenses without examination upon termination of military service.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), vol. 11, appx. 5 (A), § 1-2.
	Renewal of professional licenses of persons inducted into military service subsequent to July 1, 1940, and prior to July 1, 1953, within 6 months of termination of service without reexamination, fine or penalty.	Laws 1951, ch. 108.
	Soldiers' and sailors' section of the State free employment service to cooperate with Federal Board for Vocational Education, Division for Rehabilitation of Crippled Soldiers and Sailors.	Stat. Ann. (Burns 1933), 1940 Replacement Volume), § 40-605.
	Veterans' welfare associations to maintain schools for the education of needy veterans, their widows and orphans.	Stat. Ann. (Burns (1933), 1943 Replacement Volume), § 59-813.
	World War veterans who have taken Federal vocational training courses are entitled to a special examination for a high-school diploma.	Stat. Ann. (Burns (1933), 1948 Replacement Volume), § 28-4926.
Educational opportunities for children of veterans.	Aid to resident children of veterans who were wounded, gassed or disabled while serving in the Armed Forces of the United States between Apr. 6, 1917, and July 2, 1921, or who are suffering from service-connected disability. Free tuition in Indiana University, Purdue University, Indiana State Teachers College, and Ball State Teachers College.	Stat. Ann. (Burns (1933), 1948 Replacement Volume) § 28-5732.
General extension of benefits.	All rights and privileges held and enjoyed by disabled veterans of World Wars I and II and their wives, widows, and children extended	Laws 1951, ch. 223.

	to disabled veterans of Korean conflict and their wives, widows, and children.	
Employment preferences, privileges, etc.	Benefit rights under the Employment Security Act. Applicable to persons who entered military service on or after Apr. 1, 1940, served at least 90 days and were discharged from such service on or before Mar. 31, 1949.	Stat. Ann. (Burns, (1933); Cum. Pocket Supp. 1947) §§ 52-1541 to 52-1541e.
	Preference is given veterans, their wives and widows, for employment in State service, under the State Personnel Act.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947) § 60-1319.
	Preference to veterans in employment by fire departments in the various cities.	Stat. Ann. (Burns, (1933), Cum. Pocket Supp. 1947) § 48-6177.
	Preference to disabled veterans in appointment to civil offices	Stat. Ann. (Burns, 1933) § 49-301.
	Preference to veterans, their wives or widows, sons, and daughters, and to former pupils, in appointment to or employment in any office or place in the State soldiers' and sailors' children's home.	Stat. Ann. (Burns, 1933) §§ 22-2305, 22-2312 to 22-2313.
	Preservation of status and contract rights of teachers during military service. Reinstatement upon termination of military service.	Stat. Ann. (Burns (1933), 1948 Replacement Volume), §§ 28-4322 to 28-4329.
	Reinstatement of firemen and policemen in the cities of the State following military service in World War II.	Stat. Ann. (Burns (1933), Cum. Pocket Supp. 1947), § 48-6167.
	Soldiers' and sailors' section of the State free employment service "to secure suitable employment and fair treatment of the veterans of the World War."	Stat. Ann. (Burns (1933), 1940 Replacement Volume), § 40-605.
	State, district and county service officers and employees shall be veterans.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947) §§ 59-1106, 59-1110, 59-1111.
	War-service credit under the public employees' retirement act to those who entered the armed services subsequent to Sept. 16, 1940.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), § 60-1607.
	War-service credit under the teachers' retirement act	Stat. Ann. (Burns (1933), 1948 Replacement Volume), § 28-4511 (m).
Exemption from execution, garnishment, etc.	World War II bonus payments exempt from legal process	Laws 1949, ch. 277, § 7.
General extension of benefits.	All rights and privileges now held and enjoyed by Civil War veterans, their widows and orphans, extended to veterans of the World War, the war with Spain, the war in the Philippines and the Mexican border service, their widows and orphans.	Stat. Ann. (Burns (1933), 1943 Replacement Volume), § 59-1007.
	All rights and privileges held and enjoyed by veterans of World War I, their wives, widows, and children, extended to veterans of World War II, their wives, widows, and children.	Stat. Ann. (Burns (1933), 1943 Replacement Volume, Cum. Pocket Supp. 1947), § 59-1007a.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

INDIANA—Continued

Type of law	Résumé	Citation
Guardianship	Uniform Veterans Guardianship Act with modifications. Provides for the appointment of a guardian of an incompetent or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Stat. Ann. (Burns, 1933; Cum. Pocket Supp. 1947), §§ 8-501 to 8-520.
Homes (institutional)	Admission of orphans and children of veterans and deceased veterans to the soldiers' and sailors' children's home.	Stat. Ann. (Burns, 1933; Cum. Pocket Supp. 1947), §§ 22-2301 to 22-2341.
	Admission of veterans, their wives or widows, to the State soldiers' home.	Stat. Ann. (Burns, 1933; Cum. Pocket Supp. 1947), §§ 22-2201 to 22-2219.
	—Amendment of above provisions without significant change	Laws 1955, ch. 294.
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital	Stat. Ann. (Burns, (1933), Cum. Pocket Supp. 1947), §§ 22-1207, 22-4001 to 22-4019.
	State lands may be conveyed to the Veterans' Administration or other Federal agency, to be used for hospitals for disabled veterans.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), § 62-1107.
Loans, contracts of minors, etc.	Financial institutions may make loans guaranteed under the Servicemen's Readjustment Act.	Stat. Ann. (Burns, (1933), Cum. Pocket Supp. 1947), §§ 18-1307, 18-3301.
	Investment by domestic life-insurance companies in bonds, notes, and other evidences of indebtedness guaranteed or insured by the United States or any agency thereof.	Stat. Ann. (Burns (1933), 1940 Replacement Volume; Cum. Pocket Supp. 1947), § 39-4202.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Stat. Ann. (Burns, (1933), Cum. Pocket Supp. 1947), § 18-2006a; (1943 Replacement Volume, Cum. Pocket Supp. 1947), § 59-1017.
Meeting places, memorial building privileges, etc.	Accommodations for war veterans may be provided for in any memorial building erected by a county containing a city of the second class.	Stat. Ann. (Burns (1933), 1948 Replacement Volume), § 26-1716.
	All power now granted to political subdivisions or municipal corporations to erect memorials to the memory of the Armed Forces of World	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum.

	War I extended to include memorials to memory of Armed Forces of World War II.	Pocket Supp. 1947), § 59–522.
	Indiana World War Memorials—State, city, county, and town structures provide places for meetings and headquarters for veterans' organizations, patriotic organizations, etc., public meetings and other public purposes.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), § 59–201 to § 59–604, as amended, Laws 1949, ch. 50.
Patriotic holidays	Counties, townships, cities, and towns are authorized to make annual appropriations to veterans' organizations for the proper observance of Memorial Day.	Stat. Ann. (Burns (1933), 1943, Replacement Volume), § 59–1010.
Records, relics, etc	Annual listing of veterans and persons now serving in the Armed Forces of the United States; maintenance and custody of records.	Stat. Ann. (Burns (1933), 1943, Replacement Volume, §§ 64–602, 64–1023, 64–1023a, 64–1023b.
	Battle flags commission to assume general charge and custody of all Indiana battle and organizational flags.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), §§ 59–901 to 59–905.
	Memorial tablets containing the names and record of all soldiers, sailors, marines, and nurses serving in the World War shall be installed and maintained in the courthouse of each county or any other public building selected for the purpose.	Stat. Ann. (Burns (1933), 1943 Replacement Volume), § 59–701.
	Publication and distribution of county World War histories	Stat. Ann. (Burns (1933), 1948 Replacement Volume), § 26–1312.
Relief and rehabilitation	Soldiers' and sailors' section of the State free employment service "to secure suitable employment and fair treatment of the veterans of the World War."	Stat. Ann. (Burns (1933), 1940 Replacement Volume), § 40–605.
	Special registration plates for motor vehicles owned and operated by certain disabled veterans; parking privileges granted to owners of such registered vehicles.	Laws 1949, p. 29, ch. 12.
	Veterans' welfare associations authorized to provide care, protection, and general welfare for indigent and helpless soldiers, sailors, and marines, their widows and orphans.	Stat. Ann. (Burns (1933), 1943 Replacement Volume), § 59–813.
Tax and license fee exemptions.	*Fish and game license.*—Free hunting, trapping, and fishing permits for veterans.	Stat. Ann. (Burns (1933), 1942 Replacement; Cum. Pocket Supp. 1947), §§ 11–1405, 11–1424, 11–1437.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

INDIANA—Continued

Type of law	Résumé	Citation
Tax and license fee exemptions—Continued	*Income tax.*—Exemption of benefits received because of any State or Federal law, by war veterans or their wives, widows, or children.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), § 64–2606.
	—Above exemption extended to include veterans of Korean conflict and their dependents.	Laws 1953, ch. 37.
	——— Exemption of World War II bonus payments	Laws 1949, ch. 277, § 7.
	——— Members of the Armed Forces are exempt from paying tax on compensation for active military service in World War II received after Dec. 31, 1941, and until 6 months after termination of hostilities.	Stat. Ann. (Burns (1933), 1943 Replacement Volume), § 64–2610.
	——— The exemption from payment on military compensation to end 6 months after end of Korean hostilities.	Laws 1953, ch. 126.
	Liquor license.—Refund on liquor permits surrendered by persons entering military service.	Stat. Ann. (Burns (1933), 1942 Replacement Volume; Cum. Supp. 1947), § 12–531.
	Peddlers' license.—Exemption of certain veterans from payment of fee for license to vend, hawk, and peddle goods, wares, fruits, and merchandise.	Stat. Ann. (Burns (1933), 1940 Replacement Volume), §§ 42–510 to 42–511.
	Poll tax.—Exemption of veterans receiving service-connected disability compensation from payment of poll tax.	Stat. Ann. (Burns (1933), 1943 Replacement Volume), § 64–220.
	——— Members of the Armed Forces exempt from the payment of poll tax during active service in World War II and for 24 months after termination of hostilities or until 6 months after discharge.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), vol. 11, Appx. 9, §§ 1–8.
	——— Members of the Armed Forces exempt during service and for 6 months after discharge.	Laws 1953, ch. 138.
	Property tax.—Authorizes a $2,000 property tax exemption to disabled veterans of any war and the widow of any such person who shall have served in the military or naval forces of the United States during any of its wars.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), §§ 64–223 to 64–224.

	——— Deduction of mortgage indebtedness from the assessed value of real estate owned by residents as of the 1st day of March of either or all of the years 1942, 1943, or 1944 but who failed to file a claim for such deduction because of service in the Armed Forces. The same allowance shall also be made for the year 1945 and any subsequent year the owner remains in the service.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), §§ 64–227 to 64–229; vol. 11, Appx. 9, § 6½, 8½.
	——— Exemption of certain World War memorial buildings, etc.	Stat. Ann. (Burns (1933), 1943 Replacement Volume), §§ 59–220, 59–304, 59–321, 59–417, 59–421, 59–512.
	——— Exemption of the stock and property of certain soldiers', sailors' memorial associations.	Stat. Ann. (Burns (1933), 1943 Replacement volume), § 59–809.
	——— Exemption to disabled veterans	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), §§ 64–205 to 64–206.
	——— Exemption of National Home for Disabled Volunteer Soldiers	Stat. Ann. (Burns (1933), 1943 Replacement Volume, 1947), § 62–1005.
	——— Exemption of property of veterans' organizations	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), §§ 64–201 (9, 16), 64–204.
	——— Members of the Armed Forces during World War II exempt from all penalties, demand fees, and interest on delinquent taxes; property not to be sold for taxes during military service.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), vol. 11, Appx. 9, §§ 5, 6, 7, 7½, 8, 8½.
Transportation, motor vehicle, etc., privileges.	Special registration plates for motor vehicles owned and operated by paraplegics; special parking privileges granted to owners of such vehicles.	Laws 1949, ch. 12.
	—Above provisions revised to apply to veterans having lost or lost use of 1 or both feet or 1 or both hands.	Laws 1951, ch. 269.
Veterans' organizations	*Conventions, etc.*—Annual appropriations to certain organizations for personal service, equipment, operating, and convention expenses.	Laws 1949, ch. 276.
	Insignia.—The unauthorized wearing or use of the insignia of certain veterans' organizations declared a misdemeanor, punishable by a fine of not less than $10 and not more than $50.	Stat. Ann. (Burns (1933), 1942 Replacement Volume), § 10–503.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

INDIANA—Continued

Type of law	Résumé	Citation
Veterans' organizations—Continued	*Meeting places, etc.*—Annual appropriation to the United Spanish War Veterans and the Veterans of Foreign Wars to assist in payment of expenses of annual encampment.	Stat. Ann. (Burns (1933), 1943 Replacement Volume), §§ 59–1011 to 59–1012.
	——— Use of World War memorial buildings by veterans' organizations.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), §§ 59–205, 59–213, 59–301, 59–314, 59–316, 59–401, 59–414.
	Patriotic holiday observance.—Local units are authorized to make annual appropriations to veterans' organizations for the observance of Memorial Day.	Stat. Ann. (Burns (1933), 1943 Replacement Volume), § 59–1010.
	Property rights, etc.—Property of any veterans' organization whose articles of incorporation or amendments thereto so provide shall, upon dissolution, transfer by operation of law to its national organization, where same is created by act of Congress.	Stat. Ann. (Burns (1933), 1948 Replacement Volume), § 25–532.
	Records, relics, etc.—Distribution of county World War I history to American Legion posts in each county.	Stat. Ann. (Burns (1933), 1948 Replacement Volume), § 26–1312.
	——— Records as to veterans and members of the Armed Forces maintained by county auditors available to certain veterans' organizations.	Stat. Ann. (Burns (1933), 1943 Replacement Volume), §§ 64–1023 to 64–1023b.
	Relief to veterans, etc.—Veterans may organize welfare associations to maintain homes, schools, etc., for the care, protection, education, and general welfare of needy veterans, their widows and orphans.	Stat. Ann. (Burns (1933), 1943 Replacement Volume), §§ 59–813 to 59–818.
	Tax exemptions.—Exemption of property of veterans' organizations	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), §§ 64–201 (9, 16), 64–204.
	——— Exemption of the stock and property of certain soldiers' and sailors' memorial associations.	Stat. Ann. (Burns (1933), 1943 Replacement Volume), § 59–809.

Veterans' service agency	Department of veterans' affairs; director of veterans' affairs; district, county, and city service officers.	Stat. Ann. (Burns (1933), 1943 Replacement Volume; Cum. Pocket Supp. 1947), §§ 59-1101 to 59-1113.
	—Abolishes office of director of veterans' affairs and department of veterans' affairs; creates veterans' State service department and veterans' affairs commission and prescribes powers and duties thereof; members of commission must be veterans.	Laws 1953, ch. 256.
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Bonus	*World War I veterans.*—50 cents for each day in active service; $350 maximum payment.	Laws 1921, ch. 332.
	World War II veterans.—$10 per month domestic service; $12.50 per month foreign service; $500 maximum payment.	Laws 1947, p. 78-82, ch. 59.
	—Amendment of existing provisions. For details, see Sec. B on State Veterans' Bonus Legislation, p. 332.	Laws 1953, ch. 40
	Korean conflict.—Bonus to veterans who served during the period from June 27, 1950, through July 27, 1953, subject to referendum to be held in 1956. For details, see Sec. B on State Veterans' Bonus Legislation, p. 332.	Laws 1955, ch. 61.
Burial allowances and allied benefits.	*Burial.*—County allowance for the burial of indigent veterans, their wives, widows, or minor children. Burial may not be in potter's field.	Code (1946), §§ 250.1, 250.13, 250.15.
	Grave care and registration.—Provision for care of soldiers' graves at county expense, if provision for care has not been otherwise been made.	Code (1946), §§ 250.17-250.18.
	——The adjutant general is required to make and preserve by counties a permanent registry of soldiers' graves.	Code (1946), $29.44.
	—— The soldiers relief commission in each county must secure the information requested by the adjutant general's office of every person having a service record and buried within the county. Such information shall be recorded alphabetically and by description of location in the cemetery where buried, in a book kept for the purpose.	Code (1946), § 250.19.
	Headstones and markers.—County allowance for headstones and metal markers for memorial purposes.	Code (1946), §§ 250.14-250.16.
	—— State allowance for marker or monument at graves of Revolutionary soldiers.	Code (1946), § 36.1-36.9.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

IOWA—Continued

Type of law	Résumé	Citation
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Code (1946), § 558.26.
	A soldier in actual service, or a mariner at sea, may dispose of all his personal estate by a will so made and witnessed.	Code (1946), § 633.6.
	Evidence of death or other status of persons missing in action	Code (1946), § 634.12.
	Extension of valid motor vehicle operators' licenses without payment of fees, until 6 months after discharge from military service.	Code (1946), § 321.198.
	Power of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Code (1946), § 29.69–29.72.
Civil rights	Absentee voting by members of Armed Forces	Laws 1953, ch. 59, §§ 53.37–53.52 (Code 1954).
	Registration and absentee voting by members of the Armed Forces during World War II.	Laws 1944, ch. 1; Laws 1945, ch. 36 (repealed Laws 1947, ch. 43).
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—The clerk of the district court may not charge fees for certificates and seal to applications to procure pensions, bounties, or back pay for soldiers.	Code (1946), § 606.15 (25).
	Public-record certification.—Public-record custodians are required to furnish free copies to veterans or their dependents, for use in connection with a claim for a United States pension or other claim on the United States.	Code (1946), § 335.10.
	Recording of discharges.—Discharge papers are recorded and indexed free of charge by county recorders.	Code (1946), § 335.4–335.9.
Educational benefits; qualification for the professions and trades.	Free tuition, after 21 years of age, to veterans, for as many months as were spent in military or naval service before reaching the age of 21.	Code (1946), § 282.6.
	Renewal of license of registered professional engineers	Code (1946), § 114.18.
Educational opportunities for children of veterans.	Aid to children of veterans who were killed while serving in the Armed Forces of the United States during World War I and World War II. Maximum amount $300 per year per child.	Code (1946), § 35.7–35.11, as amended, Laws 1947, ch. 58.
	Aid for children of veterans committed to the Iowa Soldiers' Orphans Home.	Code (1946) § 244.1, as amen Laws 1947, ch. 139, § 1. ded.
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act [omitted from the Code].	Laws 1943, ch. 69.

	—Benefit rights extended to persons serving in Armed Forces after July 1, 1951, and prior to July 1, 1955.	Laws 1953, ch. 70, §§ 96.22–96.24, (Code 1954).
	Leaves of absence for State and municipal officers and employees in military service.	Code (1946), § 29.25.
	Preference to veterans in all examinations and appointments under civil service in cities and towns.	Code (1946), § 365.10, as amended, Laws 1947, ch. 198.
	—Above preference provisions extended to include veterans of Korean conflict.	Laws 1955, Ch. 184 (amends § 365.10) (Code 1954).
	Preference to veterans in appointment, employment, and promotion in public departments and on public works of State and local units.	Code (1946), § 70.1–70.8.
	—Above preference provisions extended to include veterans of Korean conflict.	Laws 1955, ch. 73 (amends § 70.1).
	Provides for rent-free space in county courthouse to permit a disabled war veteran to operate a newsstand for the sale of newspapers, tobacco, and candies.	Code (1946), § 332.5.
	Provides for rent-free space in State capitol for operation of newsstand, etc., by disabled veterans.	Code (1946), § 19.16.
	War service credit to members of the police and fire departments for purposes of retirement.	Code (1946), §§ 410.7, 411.9–411.10.
Exemption from execution, garnishment, etc.	Money received as pension from the United States or a homestead bought with such pension money is exempt from execution.	Code (1946), § 627.8–627.9.
	World War II bonus payments exempt from levy and sale on execution	Laws 1947, ch. 59, § 11.
Guardianship	Uniform Veterans' Guardianship Act with modifications. Provides for the appointment of a guardian of an incompetent veteran, or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Code (1946), § 672.1–672.21.
Homes (institutional)	Admission of veterans, their wives or widows, to the Iowa Soldiers' Home.	Code (1946), § 219.1–219.22, as amended, Laws 1947, ch. 118.
	Admission to the Iowa Soldiers' Orphans Home	Code (1946), § 244.1–244.14, as amended, Laws 1947, chs. 139, 240, § 28.
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital	Code (1946), § 229.20–229.22, as amended, Laws 1947, ch. 130.
Housing	Authorizes cities to operate veterans' housing projects	Laws 1951, ch. 151 (temporary law—not coded).
	Powers of cities to establish health and safety regulations for veterans' housing projects.	Laws 1947, p. 249, ch. 202.
	Veterans' Housing Authority in any city of the first class. Powers of such authority shall terminate within 10 years.	Laws 1947, pp. 408–410, ch. 316.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

IOWA—Continued

Type of law	Résumé	Citation
Loans, contracts of minors, etc.	Banks may make loans pursuant to provisions of the Servicemen's Readjustment Act.	Code (1946), § 529.9.
	Removal of minority disability of veterans eligible for guaranty or insurance of a loan pursuant to the Servicemen's Readjustment Act.	Laws 1947, p. 378, ch. 280.
Meeting places, memorial building privileges, etc.	Memorial halls or building erected by counties, towns, or cities are available so far as practical for the special accommodations of veterans.	Code (1946), § 37.1–37.26, as amended, Laws 1949, ch. 50.
National guard service	Veterans are exempt from military service in the State at their election.	Code (1946), § 29.1.
Pensions	Pensions to survivors of the Northern Border Brigade, Spirit Lake Relief Expedition, and Mitchell's cavalry, and their widows.	Code (1946), § 34.1–34.3.
	County aid to veterans, their wives, widows, and minor children	Code (1946), § 250.1–250.12.
Relief and rehabilitation	Pardons recommended for paroled prisoners who entered the military service and who were honorably discharged or who died in the service.	Code (1946), § 248.4.
	Preservation of settlement rights during military service	Code (1946), § 252.16 (7).
	Relief to veterans, their widows or families, outside the county home	Code (1946), § 252.30.
Tax and license fee exemptions.	*Income tax.*—Bonus payments, World War II veterans, exempt from taxation.	Laws 1947, ch. 59, § 11.
	——— Exemption of pensions of all kinds received from the United States including disability or dependency compensation paid to veterans, their widows, orphans, or parents, and the retirement pay of persons retired from the military forces of the United States under the laws of the United States.	Code (1946), § 433.8 (d).
	——— Exemption of the first $2,000 compensation for services in the Armed Forces and subsistence or dependency allowances. Exemption of all compensation for military service payable to any of the Armed Forces who died while serving in World War II.	Laws 1945, ch. 43.
	— Above law benefiting veterans of World War II repealed	Laws 1953, ch. 42 (repealing Laws 1945, ch. 43).
	——— Exemption annually during period Jan. 1, 1952, to Dec. 31, 1954, of first $2,000 compensation for services in Armed Forces. Also exempt are allowances for subsistence and dependency, pensions, disability, and rehabilitation or educational purposes arising	Laws 1953, ch. 42 (temporary law—not coded).

	from service. Exemption of all compensation of members of Armed Forces who died in service. Authorizes refunds.	
	Inheritance tax.—Exempts property which passes to organizations composed wholly of veterans of any war of the United States.	Code (1946), § 450.4 (2).
	Motor vehicles.—Refund of registration fee for motor vehicle placed in storage by owner entering the military service.	Code (1946), §§ 321.126 (4), 321.128.
	Poll tax.—Exemption of certain veterans. (Veterans of World Wars I and II are not included.)	Code (1946), § 427.3 (1) (2).
	Professional and occupational licenses.—Deferment of the collection of fees for renewal of licenses of registered professional engineers in the military service of the United States.	Code (1946), § 114.18.
	——— Refund of license fees paid under the practice acts and regulations of the State department of public health by person who served with the Armed Forces of the United States during World War II.	Laws 1947, ch. 45.
	Property tax.—Exemptions to veterans, their wives or widows' dependent children or widowed mothers.	Code (1946), § 427.3–427.7, as amended, Laws 1947, chs. 231, §§ 6, 235; Laws 1949, ch. 196.
	—Above exemptions extended to include Korean conflict veterans, their wives, widows, dependent children and widowed mothers.	Laws 1955, ch. 152 (amends § 427.3) (Code 1954).
	——— Exemption of property of veterans' associations; exemption of soldiers' homes, household furniture and equipment.	Code (1946), § 427.1 (6) (12), as amended, Laws 1947, ch. 234.
	——— Homestead tax credit	Code (1946), §§ 425.2, 425.11; Laws 1947 ch. 250 § 14.
	—Amendment of above homestead tax provision without significant change.	Laws 1951, ch. 167, § 425.11 (Code 1954).
	——— Personal property of member of service in time of national emergency, used in making livelihood, assessed in excess of $300 but exempt from taxation upon affidavit it was not used during service period.	Laws 1951, ch. 170, § 427.1 (27) (Code 1954).
	——— Waiver of interest and penalties on delinquent taxes due and payable in 1945–46 by persons in the Armed Forces of the United States. (For 1943–44 tax see Laws 1943, ch. 221.)	Code (1946), § 445.39, as amended, Laws 1947, ch. 48.
	Special assessments.—The city council may exempt from special assessments for street improvements, etc., the homestead of a veteran of the Civil or Mexican Wars.	Code (1946), § 391.47.
Veterans' organizations	*Insignia.*—Unauthorized wearing or use of insignia, badges, etc., of veterans' organizations is declared a misdemeanor punishable by imprisonment for not more than 30 days or fine not to exceed $100.	Code (1946), § 713.28.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

IOWA—Continued

Type of law	Résumé	Citation
Veterans' organizations—Continued	*Meeting places, etc.*—Headquarters for the State departments of the Grand Army of the Republic and the United Spanish War Veterans.	Code (1946), §§ 19.15, 19.17.
	——— Supervision, etc., of memorial halls	Code (1946), §§ 37.2, 37.10–37.13, as amended, Laws 1949, ch. 50.
	Reports, etc.—Distribution of annual reports of the Department of Iowa, Grand Army of the Republic.	Code (1946), § 33.1.
	Tax exemptions.—Exemption of property of veterans' organizations	Code (1946), § 427.1 (6).
	——— Property which passes to veterans' organizations exempt from inheritance tax.	Code (1946), § 450.4 (2).
Uniforms, etc.	Provision regarding the wearing of the uniform of the Armed Forces by veterans.	Code (1954), § 29.40.

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Bonus	*Paid to World War I veterans.*—Amount $1 for each day of active service from Apr. 6, 1917, to June 30, 1919.	Gen. Stat. Ann. (Corrick, 1935, Supp. 1947), §§ 73–101 to 73–147.
Burial allowance and allied benefits.	*Burial.*—County allowance for the burial of indigent Union veterans, their wives or widows and certain other veterans, including veterans of World Wars I and II. Burial may not be in potter's field. Relatives may be allowed to conduct the funeral. Provision is made for the removal of remains of certain soldiers from abandoned cemeteries and pauper burying grounds.	Gen. Stat. Ann. (Corrick, 1935, Supp. 1947), §§ 73–301, 73–303 to 73–308.
	—County allowance for burial of indigent veterans extended to include veterans of Korean conflict.	Laws 1951, ch. 429 (amends § 73–304) (Gen. Stat. 1949).
	——— Veterans of all wars, including Korean hostilities, dying in charitable institutions shall not be buried in institution cemetery unless so requested in writing. State board of charitable institutions shall provide for burial in regularly chartered cemetery or special veterans' cemetery.	Laws 1951, ch. 429 (amends § 73–307) (Gen. Stat. 1949).

	Headstones and markers.—Counties may provide metal grave markers for soldiers graves.	Gen. Stat. Ann. (Corrick, 1935, Supp. 1947), §§ 73–430 to 73–432.
	—Above provision extended to include graves of veterans of Korean conflict.	Laws 1951, ch. 429 (amends § 73–340) (Gen. Stat. 1949).
	——— County allowance for headstones for graves of Union soldiers	Gen. Stat. Ann. (Corrick, 1935), § 73–302.
Civil relief and war emergency provisions.	Acknowledgments of legal instruments executed by members of the Armed Forces of the United States, validity.	Gen. Stat. Ann. (Corrick, Supp. 1947), §§ 67–216c to 67–216d.
	Application for the registration of, or transfer of motor vehicles owned by members of the Armed Forces may be signed by close relatives.	Gen. Stat. Ann. (Corrick, Supp. 1947), §§ 8–129, 8–135.
Civil rights	Absentee registration and voting	Gen. Stat. Ann. (Corrick, Supp. 1947), §§ 25–1214 to 25–1228.
	—Amendment of above provisions without significant change	Laws 1955, ch. 209 (amends §§ 25–1214 to 25–1228) (Gen. Stat. 1949).
	Absentee voting by inmates of soldiers' home and hospitals	Gen. Stat. Ann. (Corrick, 1935), § 25–1213.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—The fee for administering an oath or giving any official certificate to a veteran, his widow, orphan, or legal representative, for use in connection with a claim for pension, bounty, or back pay, or for giving the certificate required on a voucher for collection of periodical dues from the pension agent, is limited to 15 cents.	Gen. Stat. Ann. (Corrick, 1935), § 28–132.
	Public-record certification.—Free copies of public records for wards of the United States Veterans' Administration, under Uniform Guardianship Act.	Gen. Stat. Ann. (Corrick, 1935), § 73–514.
	——— The adjutant general is required to furnish, without charge, a certificate of military service in accordance with the records filed in his office.	Gen. Stat. Ann. (Corrick, 1935) §§ 73–209 to 73–210.
	——— Public officials are required to furnish as many free copies of the records of veterans and records of births of children of veterans as may be necessary or requested in connection with pension claims.	Gen. Stat. Ann. (Corrick, Supp. 1947), § 65–144.
	Recording of discharges.—County register of deeds required to record discharges and other official records of military service, free of charge and, upon request, to furnish certified copies.	Gen. Stat. Ann. (Corrick, Supp. 1947), § 73–210a.
	——— The adutant general is required to record discharge and official records of military service, free of charge, such record to be made from the original discharge or other record, or from a copy certified to by a city, county, or State official as a true copy. No such city, county, or State official may charge a fee for certifying to the correctness of true copies of original discharges or other official records.	Gen. Stat. Ann. (Corrick, 1935), §§ 73–209 to 73–210.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

KANSAS—Continued

Type of law	Résumé	Citation
Claims; assistance in obtaining benefits; safekeeping of papers—Con.	*Service officers, etc.*—The office of veterans' affairs shall provide such services to veterans and their dependents as are not otherwise offered by Federal agencies, but it shall not be empowered to file application for or to prosecute the claim of any individual for any benefit accruing under the laws administered by the United States Veterans' Administration.	Gen. Stat. Ann. (Corrick, Supp. 1947), §§ 73-1204 to 73-1206.
Educational benefits; qualification for the professions and trades.	Cosmetologists and manicurists may renew certificates or registration upon filing application and paying the renewal fee for the current year of discharge from military service.	Gen. Stat. Ann. (Corrick, Supp. 1947), § 65-1904.
	Credit to students in land-grant colleges and universities for time served in the armed forces.	Gen. Stat. Ann. (Corrick, Supp. 1947), § 76-436.
	Renewal of professional and occupational licenses within 6 months after discharge without payment of annual license fees which accrued during absence in the military service.	Gen. Stat. Ann. (Corrick, Supp. 1947), §§ 65-2201 to 65-2205.
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act. (Repealed Laws 1945, ch. 220, § 13.)	Laws 1943, ch. 190.
	No vacancies created in public offices by reason of absence of officers and employees in active military service.	Gen. Stat. Ann. (Corrick, Supp. 1947), §§ 73-213 to 73-219.
	Preference to veterans under State civil service. In examinations disabled veterans are to be credited with 15 points, other veterans with 10 points, in addition to earned rating.	Gen. Stat. Ann. (Corrick, Supp. 1947), § 75-2955.
	—Above preference extended to veterans of Korean Conflict	Laws 1951, ch. 429, amends § 75-2955 (Gen. Stat. 1949).
	Preference to veterans in appointment and employment in public departments and on public works of State and local units.	Gen. Stat. Ann. (Corrick, 1935, Supp. 1947), §§ 73-201 to 73-204.
	—Above preference extended to veterans of Korean conflict	Laws 1951, ch. 429, amends § 73-201 (Gen. Stat. 1949).
	The director of veterans' affairs and members of the veterans' advisory committee shall be veterans.	Gen. Stat. Ann. (Corrick, Supp. 1947), §§ 73-1202 to 73-1203.
	2 of the members of board of managers of the State soldiers' home shall be veterans of 1 or more wars. The third member of the board may be the widow, mother, sister, or daughter of a veteran.	Gen. Stat. Ann. (Corrick, Supp. 1947), § 74-2301.

	Veterans' second injury fund benefits	Gen. Stat. Ann. (Corrick, Supp. 1947), §§ 44-566 to 44-572.
	War service credit to members of police or fire departments in first- and second-class cities, in computing retirement time for pension purposes.	Gen. Stat. Ann. (Corrick, Supp. 1947), §§ 13-14a13; 14-10a13.
	War service credit under State school retirement system	Gen. Stat. Ann. (Corrick, Supp. 1947), § 72-5501, as amended, Laws 1949, ch. 380.
	Written notice to director of State civil service concerning the reinstatement of an employee returning from authorized military leave.	Gen. Stat. Ann. (Corrick, Supp. 1947), § 75-2948.
Exemption from execution, garnishment, etc.	Claims under the World War Veterans' Compensation Act are exempt from attachment, garnishment, and execution, except by order of court for support of wife and minor children of the claimant. Such claims are not the subject of assignment, transfer, or power of attorney.	Gen. Stat. Ann. (Corrick, 1935), § 73-142.
	Money received as pension from the United States by a debtor, within 3 months next preceding the issuing of an execution, attachment, or garnishment, is exempt if the pensioner makes affidavit that it is necessary for the maintenance of a family supported by the pension.	Gen. Stat. Ann. (Corrick, 1935), § 60-3508.
General extension of benefits.	All rights, privileges, and immunities enjoyed by veterans of any war previous to the great World War extended to World War veterans.	Gen. Stat. Ann. (Corrick, 1935), § 73-205.
Guardianship	*Uniform Veterans Guardianship Act.*—Provides for the appointment of a guardian of an incompetent veteran, or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Gen. Stat. Ann. (Corrick, 1935, Supp. 1947), §§ 73-501 to 73-523, as amended, Laws 1949, ch. 402.
	—Amendment of above provisions without significant change	Laws 1951, ch. 432, amends § 73-512 (Gen Stat. 1949).
Home (institutional)	Admission of veterans, their widows, children, or mothers, to the Soldiers' Home and Mother Bickerdyke Annex.	Gen. Stat. Ann. (Corrick, 1935, Supp. 1947), §§ 74-2301 to 74-2304; 76-1901 to 76-1935.
	—Soldiers' Home under jurisdiction of Kansas Veterans' Commission; revision of section on eligibility without significant change.	Laws 1951, ch. 469; Laws 1953, ch. 361 (amends §§ 76-1901 to 76-1935; repeals §§ 74-2301 to 74-2304) (Gen. Stat. 1949).
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Gen. Stat. Ann. (Corrick, 1935), § 73-515, as amended, Laws 1949, ch. 402.
	Special privileges and benefits to World War veterans and their dependents in county memorial hospitals.	Gen. Stat. Ann. (Corrick, 1935), § 19-1820a.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

KANSAS—Continued

Type of law	Résumé	Citation
Land settlement	Authorizes preference to World War veterans with respect to State aid in the purchase of farm homes.	Constitution, art. 15, § 11.
Loans, contracts of minors, etc.	Banks may make loans guaranteed or insured by the United States or any instrumentality thereof. Contract rights of minor veterans eligible for benefits under the Servicemen's Readjustment Act.	Gen. Stat. Ann. (Corrick, Supp. 1947), § 17-5001.
Meeting places, memorial building privileges, etc.	Any county or city may vote bonds or incur indebtedness for the erection of a suitable memorial building. Two members of the board of trustees shall be veterans.	Gen. Stat. Ann. (Corrick, 1935, Supp. 1947), §§ 73-401 to 73-416.
	—Above provisions extended to include memorials for veterans of Korean conflict.	Laws 1951, ch. 429, amends §§ 73-401 to 73-417 (Gen. Stat. 1949).
	Acquisition of property for establishment of General Funston State Memorial Park.	Laws 1955, ch. 368.
	Any patriotic order or association may acquire or dispose of real-estate including suitable building for holding meeting and any purchase, own, control, or dispose of stock in a corporation having for its purpose the building or management of such accommodations for holding meetings.	Gen. State. Ann. (Corrick, Supp. 1947), § 17-1703.
National guard service	Veterans are exempt from military duty for the State	Gen. Stat. Ann. (Corrick, 1935), § 48-102.
Patriotic holidays	Cities may appropriate money for observance of Memorial Day, to be expended through veterans' organizations.	Gen. Stat. Ann. (Corrick, Supp. 1947), § 12-1612.
Relief and rehabilitation	Conditional pardons granted to State prisoners so as to permit induction into the armed forces of men otherwise acceptable.	Gen. Stat. Ann. (Corrick, Supp. 1947), § 62-2216.
	Destitute veterans, their wives, widows, and minor children are to be supplied with the necessaries of life in their homes.	Gen. Stat. Ann. (Corrick, Supp. 1947), §§ 73-211 to 73-212, as amended, Laws 1949, ch. 401.
	The purpose of the Office of Veterans' Affairs is to afford veterans and their dependents information, advice, direction and assistance through the coordination of programs and services in the field of education, health, vocational guidance and placement, mental care, and economic security. Traveling field representatives, appointed by the director of veterans' affairs, shall carry out the duties of the Office of Veterans' Affairs.	Gen. Stat. Ann. (Corrick, Supp. 1947), §§ 73-1201 to 73-1206.

Tax and license fee exemptions.	*Income tax.*—Exemption of military compensation received during active service in World War II, any mustering-out pay and any gratuity which is based upon such military service granted by any State, the United States or any of the other United Nations.	Gen. Stat. Ann. (Corrick, Supp. 1947), § 79-3205 (b) (6).
	——— Exemption of military compensation of person who dies while on active duty for year in which he died.	Laws 1951, ch. 493.
	Motor vehicles.—Disabled veterans who have lost or lost use of 1 or more limbs or hands or permanent visual impairment and has received statutory award therefor from Veterans' Administration exempt from payment of registration and license fees; special plates issued.	Laws 1951, ch. 102; Laws 1953, ch. 45 (amends §§ 8-160 to 8-161) (Gen. Stat. 1949).
	Peddler's license, etc.—Veterans are entitled to a free license to vend, hawk, and peddle goods, wares, fruits, or merchandise not prohibited by law, in any county or city of the State.	Gen. Stat. Ann. (Corrick, Supp. 1947), § 73-207.
	——— Veterans are entitled to a free license to operate a delivery and baggage wagon.	Gen. Stat. Ann. (Corrick, 1935, Supp. 1947), §§ 73-207 to 73-208.
	—All veterans including veterans of Korean conflict are eligible for above license benefits.	Laws 1951, ch. 429, amends 73-207 (Gen. Stat. 1949).
	Property tax.—Exemption of real and personal property of a veterans' organization, including a memorial hall or a memorial park.	Gen. Stat. Ann. (Corrick, Supp. 1947), § 79-202.
Veterans' organizations	*Insignia.*—The unauthorized wearing of insignia of certain veterans' organizations is punishable by a fine of not more than $20 or imprisonment for not more than 30 days, or both.	Gen. Stat. Ann. (Corrick, 1935), § 21-1307.
	Meeting places, etc.—Appropriations for the years 1950 and 1951 to pay for the maintenance of an office, the preservation of banners, relics, flags, and records of the service of individuals and organizations who fought in the late war with Spain, and for the publication of reports of the department commander to the governor.	Laws 1949, p. 85, ch. 62.
	——— Cities may convey unused real estate to certain patriotic corporations. Such property shall revert to the city when the grantee ceases to use it for the purposes for which it was conveyed.	Gen. Stat. Ann. (Corrick, Supp. 1947), §§ 12-1704 to 12-1706.
	——— Headquarters of Grand Army of the Republic, United Spanish War Veterans, and American Legion in the State Memorial Hall.	Fen. Stat. Ann. (Corrick, Supp. 1947), § 75-2708.
	——— Use of memorial parks in first-class cities by war veterans' organizations.	Gen. Stat. Ann. (Corrick, 1935), § 13-1357.
	Patriotic holiday observance.—Expenditure of city appropriations for observance of Memorial Day.	Gen. Stat. Ann. (Corrick, Supp. 1947), § 12-1612.
	Records, relics, etc.—American Legion posts and other similar organizations, may keep machineguns for exhibition purposes.	Gen. Stat. Ann. (Corrick, 1935) § 21-2601.
	Tax exemptions.—Exemption of real and personal property of a veterans' organization, including a memorial hall or a memorial park.	Gen. Stat. Ann. (Corrick, Supp. 1947), § 79-202.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

KANSAS—Continued

Type of law	Résumé	Citation
Veterans' service agency	Office of Veterans' Affairs, includes the Kansas Veterans' Advisory Committee.	Gen. Stat. Ann. (Corrick, Supp. 1947) §§ 73-1201 to 73-1206.
	—Kansas Veterans' Advisory Committee—Provisions repealed; Kansas Veterans' Commission established to give advice and assistance to veterans and their dependents; 3 members of commission shall be veterans.	Laws 1951, ch. 433; Laws 1953, ch. 361 (repeals and reenacts §§ 73-1201 to 73-1211) (Gen. Stat. 1949).

KENTUCKY

Burial allowances and allied benefits.	*Burial.*—State allowance for burial of Confederate pensioners	Rev. Stat. (1948), § 206.090.
Civil relief and war-emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Rev. Stat. (1948), § 384.080.
	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc. Termination of conservatorship.	Rev. Stat. (1948), §§ 384.050 to 384.070.
	Extension of valid operators' licenses during military service in World War II.	Rev. Stat. (1948), § 186.420.
	Powers of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Rev. Stat. (1948), §§ 384.010 to 384.040.
Civil rights	Absentee registration and voting	Rev. Stat. (1948), §§ 126.140 to 126.990.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—Notaries are allowed no fee or compensation for affixing jurat to an application, affidavit, certificate, or other paper in connection with a claim for Federal benefits for veterans or their dependents.	Rev. Stat. (1948), § 64.300.
	Public-record certification.—Free copies of public records, for wards of the United States Veterans' Administration, under the Uniform Guardianship Act.	Rev. Stat. (1948), § 388.330.

	——— The Division of Vital Statistics is required to furnish, without fee or compensation, copies of birth, sickness, or death records required in support of claims for compensation, insurance, back pay, or other allowances to veterans.	Rev. Stat. (1948), § 213.190.
	Recording of discharges.—Discharge papers are recorded free of charge	Rev. Stat. (1948), § 422.090.
	Service officers, etc.—Duties of Kentucky Disabled Ex-Service Men's Board to assist ex-servicemen and their dependents with claims for Federal benefits.	Rev. Stat. (1948), § 36.060.
Educational benefits; qualification for the professions and trades.	Free scholarships in higher educational institutions of the State for veterans of the World Wars.	Rev. Stat. (1948), §§ 164.480 to 164.500.
	Registration of public accountants upon return from military ser-ice	Rev. Stat. (1948), § 325.310.
	Renewal of certain professional and occupational licenses	Rev. Stat. (1948), §§ 315.115 321.330, 322.160 (2).
	Veterans of World War II may complete high-school courses without paying tuition.	Rev. Stat. (1948), § 158.105.
Educational opportunities for children of veterans.	Aid to orphans of veterans of World War I. (Obsolete, omitted from 1948 edition of Rev. Stats.)	Rev. Stat. (1944), §§ 157.070 to 157.090.
Employment preferences, privileges, etc.	Preference to veterans of World Wars I and II in the appointment of State police.	Rev. Stat. (1948), § 16.040.
	Benefit rights under the unemployment compensation act. (Repealed, see Laws 1948, ch. 216, § 3.)	Laws 1942, ch. 19.
	Reinstatement of teachers upon application within 60 days after discharge from military service.	Rev. Stat. (1948), § 161.740.
	Reinstatement of veterans of World War II in public positions or employment held before entering the armed services.	Rev. Stat. (1948), § 61.370.
	—Above provisions extended to veterans of Korean hostilities	Laws 1954, ch. 84, § 61.370 (Ky. Rev. Stat. 1953, Supp. 1954).
Exemption from execution, garnishment, etc.	Confederate pension money while due or to become due is exempt from attachment or seizure by any legal or equitable process.	Rev. Stat. (1948), § 206.170.
Guardianship	Uniform Veterans' Guardianship Act with modifications. Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Rev. Stat. (1948), §§ 388.190 to 388.390.
Homes (institutional)	Confederate home at Pewee Valley	Rev. Stat. (1948), § 206.180.
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Rev. Stat. (1948), § 388.350.
	Commitment of an incompetent veteran to an institution, Veterans' Administration or committee.	Rev. Stat. (1948), §§ 202.120, 202.160, 202.165.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

KENTUCKY—Continued

Type of law	Résumé	Citation
Loans, contracts of minors, etc.	Contracts of infants executed to obtain benefits of Federal law providing for guaranteeing of loans to war veterans, enforceability.	Rev. Stat. (1948), § 384.090.
Pensions	Pensions to Confederate veterans or their widows	Rev. Stat. (1948), § 206.010 to 206.990.
Tax and license fee exemptions.	*Amusement tax.*—American Legion posts are exempt from the fee for a license to hold boxing, sparring, or wrestling matches.	Rev. Stat. (1948), § 229.080.
	Income tax.—Extension of time for paying State income taxes by persons in the military service during World War II.	Rev. Stat. (1948), § 141.225.
	——— Exemption of income received by any person or his dependents, from the Federal Government by reason of wartime service in the United States military forces; refunds authorized.	Rev. Stat. (1948), §§ 141.080 to 181.085, 141.235.
	Inheritance tax.—The proceeds payable under any life-insurance policy issued by or through the Federal Government, whether payable to a designated beneficiary or to the assured or his estate, shall be tax free.	Rev. Stat. (1948), § 140.030 (2).
	Poll tax.—Exemption of totally disabled veterans from payment of poll taxes.	Rev. Stat. (1948), § 142.020.
	Professional and occupational licenses.—Renewal fees required of professional engineers, suspended during active service in the Armed Forces of the United States.	Rev. Stat. (1948), § 322.160 (2).
	——— Renewal fees required of registered pharmacists, suspended during active service in the Armed Forces.	Rev. Stat. (1948), § 315.115.
	——— Renewal fees required of veterinarians, suspended during active service in the Armed Forces and for 6 months thereafter.	Rev. Stat. (1948), § 321.330.
	Property tax.—Extension of time for paying ad valorem taxes on property during military service. Exemption from payment of interest or penalties and for 12 months after termination of service in World War II.	Rev. Stat. (1948), §§ 134.035 to 134.037.
Veterans' organizations	*Insignia.*—The unauthorized wearing or use of the insignia of certain veterans' organizations declared a misdemeanor punishable by imprisonment for not more than 30 days or a fine not to exceed $20, or both.	Rev. Stat. (1948), § 434.060 (2).

	Meeting places, etc.—Each armory may provide a meeting place for veterans' organizations.	Rev. Stat. (1948), § 36.100.
	Tax exemptions.—American Legion posts are exempt from license fees for holding boxing, sparring, or wrestling matches, but not from the gross receipts tax.	Rev. Stat. (1948), § 229.080.
Veterans' service agency	Kentucky Disabled Ex-Service Men's Board	Rev. Stat. (1948), § 36.060.
	—Provisions amended without significant changes	Laws 1954, ch. 137, § 36.065 (Ky. Rev. Stat. 1953, Supp. 1954).

LOUISIANA

Bonus	*World War II.*—Amount: $250 maximum payment for service outside United States; $150 maximum payment for service of 1 year or more; $100 maximum payment for service of 6 months to 1 year; $75 maximum payment for service of 90 days to 6 months; $50 maximum payment for any service less than 90 days; $1,000 payment to beneficiary if death occurred before Dec. 1, 1949.	Const. art. XVII, § 10; Laws 1948, p. 1476–1482, No. 530.
	—Amendment of above provisions. For details, see sec. B on State Veterans' Bonus Legislation, pp. 332, 333.	Acts 1950, No. 558.
	Korean Conflict.—Bonus to veterans who served during the period from June 27, 1950 to July 26, 1953. For details, see sec. B on State Veterans' Bonus Legislation, p. 333.	Const. Art. XVIII, § 11; Acts 1954, No. 748.
Burial allowances and allied benefits.	*Burial.*—Expenses of attendance of firing squad from National Guard or veterans' organization allowed.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 9256 to 9256.1.
	Grave care and registration.—Registry of graves of war veterans	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 9256.2.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 6289.1 to 6289.3.
	Protection to homesteaders during military service	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 7233.12 to 7233.15.
	Protection to members of the Armed Forces holding land warrants to locate on State lands.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 7182.1 to 7182.2; 7294.1 to 7294.2.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

LOUISIANA—Continued

Type of law	Résumé	Citation
Civil rights	Absentee voting by qualified voters in military service	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), vol. 6, Appx. 4 (A), § 1–12.
	—Absentee registration and voting provisions applies to persons between 18 and 21 years of age.	Laws 1954, No. 557 (Stat. 1950) (title 18, as amended).
	Any qualified elector who is absent and serving with the Armed Forces of the United States in time of war, may qualify as a candidate for election to any State, district, parochial, or municipal office.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), vol. 6, Appx. 4 (B), § 1–4.
	Registration to vote, inmates of certain institutions	Gen. Stat. Ann. (Dart, Cum, An. Pocket Supp. 1949), § 2615.21.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Claims.*—Allowance and payment of claims from moneys received from the United States for account of back pay to Spanish-American War veterans. This fund now administered by the department of the treasury (Gen. Stat. Ann., Dart, 1949 Cum. An. Pocket Supp., § 7789.34).	Gen. Stat. Ann. (Dart, 1939), §§ 9209 to 9219.
	Notary services.—The commissioners for the Spanish War veterans authorized to administer oaths in connection with claims for benefits.	Gen. Stat. Ann. (Dart, 1939), § 9219.
	Public-record certification.—Free copies of public records for wards of the United States Veterans' Administration, under Uniform Guardianship Act.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 9247.
	——— State service commissioners authorized to certify to the correctness of documents in connection with claims for benefits.	Gen. Stat. Ann. (Dart, 1939), § 9219.
	Recording of discharges.—Each register of conveyances and all clerks of court shall record discharge papers free of charge.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 1345.1.
	——— The fee for recording discharge papers is limited to 25 cents	Gen. Stat. Ann. (Dart, 1939), §§ 7852 to 7854.
	Service officers, etc.—Duties of State service commissioner for State veterans of Spanish War, Philippine Insurrection, and Chinese Boxer Rebellion. (These powers and duties transferred to the department of public welfare.)	Gen. Stat. Ann. (Dart, 1939; Cum. An. Pocket Supp. 1949), §§ 7789.89, 9216 to 9221.

	——— Duties of the director of veterans' affairs and parish service officers to aid veterans in obtaining benefits to which they may be entitled under Federal or State laws.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 9257.4, 9257.6, 9257.11.
Educational opportunities for children of veterans.	Aid to children of World War II veterans who were killed in action or who died as a result of such service. Free tuition, etc., in all State colleges or universities. Amount: $300 per year not to exceed a period of 4 years.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 9258.17 to 9258.19.
	—Extends aid to children of veterans of Korean conflict who were killed or died in service or died as a result of service.	Laws 1952, No. 562 (Stat. 1950) (title 29, §§ 288 289 as amended).
	Preference to children of World War I veterans who were killed or died as a result of service, in obtaining parish scholarships to the school of agriculture at the State University and as a cadet at the same school. Amount: $300.	Gen. Stat. Ann. (Dart, 1939), §§ 2540 to 2543; 2552 to 2555.
Employment preferences, privileges, etc.	Benefits under the Unemployment Compensation Act after termination of military service.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 4434.2 (h).
	—Above benefits extended to apply to veterans of Korean conflict	Laws 1952, No. 538 (Stat. 1950) (title 23, § 1599 as amended).
	Leaves of absence for any appointive State official not within the classified service, who serves in the Armed Forces of the United States in time of war. Reinstatement upon termination of active service.	Gen. Stat. Ann. (Dart, Cum, An. Pocket Supp. 1949). vol. 6, Appx. 11 (A), §§ 1 to 5.
	Leaves of absence for indefinite time may be granted public officers to serve in the Armed Forces of the United States in time of war.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 4713.1.1.
	Leaves of absence granted notaries public during military service	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 6295.1 to 6295.6.
	Leaves of absence granted teachers in military service during World War II.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 2386.21.
	Members of the veterans' affairs commission and the director shall be veterans.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 9257.3, 9525.5.
	Persons serving in the Armed Forces outside continental United States may, within 60 days after returning to the United States, qualify for an office to which elected or appointed.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 7730.1.
	Preference to veterans and their widows in New Orleans civil service	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 6281.24 (d-g).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

LOUISIANA—Continued

Type of law	Résumé	Citation
Employment preferences, privileges, etc.—Con.	Preference to veterans and their widows in State civil service	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 7725.24 (d–g).
	Preservation of benefits under the teachers' retirement system during World War II.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 2404.22 to 2404.24.
	Regulations to accord preference to veterans and their widows in the establishment of merit system for "Federal aid agencies."	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 7725.55 (d) (12).
	Reinstatement of public officers and employees to former positions or positions of like seniority, status, and pay upon termination of active service in World War II.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 9258.6 to 9258.16.
	War service credit under the sheriff's pension system	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 7518.14.
	War service credit under the State police pensions and retirement law	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 9307.52a to 9307.52b.
	War service credit under the State retirement system for officers and employees.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 9694.3 (6).
	War service credit under State employees' retirement system extended to include veterans of Korean conflict.	Laws 1950, No. 52; Laws 1954, No. 365 (Stat. 1950) (title 42, § 575 as amended).
	War service credit under the teachers' retirement system in Orleans Parish.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 2418.4 (3).
Guardianship	*Uniform Veterans' Guardianship Act.*—Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 9232 to 9255.
Homes (Institutional)	Admission of Confederate veterans, their wives or widows, to the Soldiers' Home.	Gen. Stat. Ann. (Dart. 1939; Cum. An. Pocket Supp. 1949), §§ 9196 to 9202.

Hospital benefits; artificial limbs.	Acceptance of land donated to the State as a site for the establishment of a convalescent home or hospital for disabled veterans of all wars.	Laws 1948, p. 463, No. 166.
	Annual appropriations to supply Confederate veterans with artificial limbs, and to provide necessary repairs to same.	Gen. Stat. Ann. (Dart, 1939), §§ 9203 to 9208.
	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 9249.
	Inmates of the soldiers' home may have special treatment at the eye, ear, nose, and throat hospital of New Orleans.	Gen. Stat. Ann. (Dart, 1939), §§ 2496 to 2497.
Housing	Veterans' housing units on the campuses of Northwestern State College, Southwestern Louisiana Institute, Southeastern Louisiana College, Louisiana Polytechnic Institute, Louisiana Negro Normal and Industrial School, and Southern University.	Laws 1946, No. 46.
Land settlement	Veterans of World War II may homestead land; rights of widows, children, or legal representatives.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 7182.1 to 7182.2; 7233.12 to 7233.15; 7294.1 to 7294.2.
	—Veterans of Korean conflict may homestead land	Laws 1954, No. 10 (Stat. 1950) (title 41, § 591 as amended).
Loans, contracts of minors, etc.	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 9258.3 to 9258.5.
Meeting places; memorial buildings, etc.	Establishment and dedication of old State capitol as a memorial to the heroic Louisiana dead of World War II to be used by all veterans' organizations as offices, meeting places, and museum.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 9632.36 to 9632.39.
Pensions	Confederate pensions may be merged and consolidated with the system of financial assistance to aged needy individuals.	Const., art. 18 § 7 (2).
	Pensions for military service not to affect salary rights of public employees.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 6281.70.
	Payment of back pensions to Confederate veterans and their widows	Const., art. 18, § 6.
	Pensions to Confederate veterans or their widows	Const., art. 18, § 2–3, Gen. Stat. Ann. (Dart, 1939), §§ 9185 to 9195.
Records, relics, etc	Preservation of Civil War relics and mementoes	Const., art. 18 § 4.
	Records concerning Confederate veterans and their widows are required to be kept in each parish and records of all Confederate pensioners are kept by the State board of public welfare.	Gen. Stat. Ann. (Dart, 1939), §§ 9185, 9193.6.
	The adjutant general is required to keep a permanent registry of all veterans who are buried in the State.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 9256.2.
Relief and rehabilitation	On-the-job training for veterans of World War II	Laws 1946, No. 134.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

LOUISIANA—Continued

Type of law	Résumé	Citation
Tax and license fee exemptions.	*Income tax.*—Additional exemption to members of the Armed Forces, $1.500 if single, $2,500 if married, for the years beginning after Dec. 31, 1945, and ending Dec. 31, 1950.	Revenue Code (1948), § 68.
	——— Exemption of compensation or retired pay received from the United States by a disabled veteran of the military or naval forces of the United States of World War II.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 8587.8 (b) (10).
	——— Exemption of military compensation received during World War II.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 8587.8 (b) (7).
	——— Postponement of due dates in case of certain members of the Armed Forces. Abatement of tax in case of death in active service during World War II.	Revenue Code (1948), § 86.
	Motor vehicle.—Exemption of amputee from payment of motor vehicle registration and license tax.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 5179.1 to 5179.3.
	——— Exemption of amputees and blind veterans of World War II and Korean conflict who have received financial assistance from Federal Government for purchase of automobile from payment of registration fees or license taxes. Exemption also applies to replacements.	Laws 1954, No. 263 (Stat. 1950) (title 47, § 463 as amended).
	Peddler's license.—Certain Confederate veterans, their wives or widows, are exempt from the license tax.	Gen. Stat. Ann. (Dart, 1939), § 8649.
	Professional and occupational licenses.—Confederate veterans, their wives or widows, are exempt from various business and occupational privilege taxes or licenses.	Gen. Stat. Ann. (Dart, 1939), §§ 492, 6571, 8646, 8469.
	——— Waiver of annual or renewal fees during active military service and for 2 years following discharge.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), vol. 6, app. 8, § 1–3.
	——— Waiver of annual renewal fee, etc., required of a registered pharmacist, during active military service.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 9640.1.

	Property tax.—Homestead exemption continued during active military service in World War II.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), vol. 6, app. 6, § 1-2.
	——— Homestead exemption to the value of $5,000 for 5 years for veterans of World War II and their dependents. Right to this exemption begins with the year 1947 and expires at the end of 1954. [Ratified, November 2, 1948].	Const., art. 10, § 4 (9b) [Laws 1948 No. 547].
	——— Homestead exemption to the value of $5,000 for 5 years for veterans of Korean conflict and their dependents. Right to exemption expires in 1959 (subject to ratification).	Laws 1952, No. 346 (Const. Art. X, § 4 (9B)).
Transportation, motor vehicle, etc., privileges.	Exemption of amputee from payment of motor vehicle registration and license tax.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 5179.1-5179.3.
Uniforms	Veterans are exempt from the prohibition on wearing of the uniform of the Armed Forces of the United States.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 4702.6.
Veterans' organizations	*Corporate powers, etc.*—Department commanders of the several veterans' organizations shall nominate persons to the Governor for appointment as members of the veterans' affairs commission.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 9257.3.
	Meeting places, etc.—Use of old State capitol memorial as a meeting place by all veterans' organizations.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 9632.36 to 9632.39.
	Parades.—Rights of veterans organizations	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 4702.5.
Veterans' service agency	Department of Veterans' Affairs. Veterans' Affairs Commission	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 9257 to 9257.13.
	—Amendment increases number of members on Veterans' Affairs Commission to 5.	Laws 1950, No. 432 (Stat. 1950) (title 29, § 253 as amended).
	Parish service offices and service officers	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), §§ 9257.12 to 9257.13.
	Transfer of functions of State service commissioner for United Spanish War Veterans and all ex-servicemen who served in the war with Spain, the Philippine Insurrection, and the Chinese Boxer Rebellion.	Gen. Stat. Ann. (Dart, Cum. An. Pocket Supp. 1949), § 7789.89.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MAINE

Type of law	Résumé	Citation
Bonus	*World War I.*—Amount: $100 to those who entered the armed services of the United States between Apr. 6, 1917, and Nov. 11, 1918.	Rev. Stat. (1930), ch. 160, § 1–9, Repealed, Laws 1939, ch. 28.
	World War II. Rejected on referendum	Laws 1946 Ex., ch. 381.
Burial allowances and allied benefits.	*Burial.*—State allowance for burial of indigent veterans or their widows. Burial may not be in potter's field. Cities and towns may pay for the burial and be reimbursed by the department of health and welfare. Amount: $100.	Rev. Stat. (1944), ch. 82, § 45–46.
	Death certificate.—Certificate shall include name of war in which deceased served.	Rev. Stat. (1944), ch. 22, § 366 (III), as amended, Laws 1945, ch. 320, § 2.
	Grave care and registration.—Care of graves of veterans located in ancient or public burying grounds.	Rev. Stat. (1944), ch. 54, § 3.
	——— Cities and towns are required to decorate veterans' graves on Memorial Day.	Rev. Stat. (1944), ch. 80, § 94.
	Headstones and markers.—State appropriation to provide markers for unmarked graves of veterans of Spanish-American War.	Laws 1951, ch. 184.
Civil relief and war emergency provisions.	Evidence of death or other status of persons missing in action	Rev. Stat. (1944), ch. 141, § 23, as added, Laws 1945, ch. 312.
	—Above provisions revised to include "person on active duty with Armed Forces."	Laws 1951, ch. 157 (Rev. Stat. 1944 Supp.) (amends ch. 141, § 23).
	Free hunting and fishing permits for members of the armed forces on furlough during World War II.	Rev. Stat. (1944), ch. 33, § 32, as amended, Laws 1947, ch. 376.
	Powers of attorney, deeds, leases, contracts, and other instruments executed by members of the Armed Forces in time of war, validity.	Rev. Stat. (1944), ch. 154, § 23, as amended, Laws 1945, ch. 326.
	—Above provisions revised to cover periods of emergency as well as war.	Laws 1951, ch. 157 (Rev. Stat. 1944 Supp.) (amends ch. 154, § 23).
	Renewal of motor vehicle operator's license after termination of military service.	Rev. Stat. (1944), ch. 19, § 48, as amended, Laws 1945, ch. 247.

Civil rights	Absentee registration and voting by members of the Armed Forces. (Expired.)	Laws 1944, ch. 92.
	Absentee voting	Rev. Stat. (1944), ch. 6, § 1-16, as amended, Laws 1945, ch. 146; Laws 1947, ch. 146; Laws 1949, ch. 349, § 3.
	Voting rights of inmates of Veterans' Administration facility	Rev. Stat. (1944), ch. 5, § 67.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Free copies of public records for wards of the United States Veterans' Administration, under the Uniform Guardianship Act.	Rev. Stat. (1944), ch. 146, § 16, as amended, Laws 1949, ch. 230.
	——— The clerks of the judicial courts shall furnish copies of recorded discharges for a fee of 25 cents.	Rev. Stat. (1944), ch. 79, § 115, as amended, Laws 1949, ch. 413; § 120.
	Recording of discharges.—Clerks of the judicial courts shall record all certificates of discharge. The fee is 25 cents.	Rev. Stat. (1944), ch. 79, § 115, as amended, Laws 1949, ch. 413, § 120.
	——— Town clerks shall record discharge or release papers of persons who have served in the Armed Forces in time of war or insurrection. The fee is 25 cents.	Rev. Stat. (1944), ch. 80, § 24A, added, Laws 1945, ch. 28.
	Service officers, etc.—The director of veterans' affairs shall assist any resident of the State having a claim against the United States for a pension, bounty, or back pay arising out of or by reason of any war or any Federal military or naval service and prosecute such claims without charge, and shall aid in securing to veterans and their dependents any benefits to which entitled under Federal, State, or local law.	Rev. Stat. (1944), ch. 22A, § 3 added, Laws 1947, ch. 386.
Educational benefits, qualification for the professions and trades.	Establishment of State technical and vocational institutes to promote specialized training for returned veterans of World War II who desire special training for service in trade, industry, or commerce.	Rev. Stat. (1944), §§ 177A-177C added, Laws 1947, ch. 382, amended, Laws 1949, ch. 349. § 75.
	Graduation from a class A secondary school of this or another State shall be sufficient preliminary education under the educational requirements for taking the examination for admission to the bar by a person who has served in the Armed Forces during World War II.	Rev. Code (1944), ch. 93, § 4A, added, Laws 1945, ch. 70.
	—Above provisions extended to veterans of Korean conflict	Laws 1951, ch. 157 (Rev. Stat. 1944 Supp.) (amends ch. 93, § 4-A).
	State high-school equivalency certificates for certain resident war veterans.	Rev. Stat. (1944), ch. 37, § 3 (XIV), added, Laws 1947, ch. 131.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MAINE—Continued

Type of law	Résumé	Citation
Educational opportunities for children of veterans.	Aid to children of veterans of World War I and World War II who were killed in action or died as a result of such service. Amount: $150 per child. Free tuition at State institutions of college grade.	Rev. Stat. (1944), ch. 37, §§ 119 to 122.
	—Above provisions extended to children of veterans of Korean conflict.	Laws 1951, ch. 157 (Rev. Stat. 1944, Supp.) (amends ch. 37, §§ 119 to 122).
	Department of institutional service shall operate the State military and naval children's home for rearing and educating gratuitously children of soldiers and sailors of the State where such children are poor and neglected.	Rev. Stat. (1944), ch. 23, § 174.
Employment preferences, privileges, etc.	Any veteran who formerly held a malt beverage license or who was the owner of a restaurant, not subject to certain restrictions relating to the issuance of restaurant license.	Rev. Stat. (1944), ch. 28, as amended, Laws 1945, ch. 259.
	Benefit rights under the Unemployment Compensation Act	Rev. Stat. (1944), ch. 24, § 19, subsec. (p) (1), as amended, Laws 1947, ch. 375, § 14.
	Cities and towns may appropriate funds for employment of veterans	Rev. Stat. (1944), ch. 80, § 91, as amended, Laws 1945, ch. 40.
	—Above provisions extended to include veterans of Korean conflict	Laws 1951, ch. 157 (Rev. Stat. 1944, Supp.) (amends ch. 80, § 91).
	Honorably discharged officers or enlisted personnel who served during any foreign war, may be appointed by the Governor as staff members or aides-de-camp.	Rev. Stat. (1944), ch. 12, §§ 9, 12, as amended, Laws 1949, ch. 326.
	Leaves of absence for county attorneys, county commissioners, clerks of court, and disclosure commissioners in the military or naval service of the United States.	Rev. Stat. (1944), ch. 79, §§ 4, 112, 129; ch. 107, § 20.
	Leaves of absence for public officers and employees; preservation of pension rights and seniority; reinstatement within 90 days after discharge from military service excepting in cases of foreign service.	Rev. Stat. (1944), ch. 59 § 23, as amended, Laws 1949, ch. 91.

	—Above provisions extended to include veterans of Korean conflict	Laws 1951, ch. 157 (Rev Stat. 1944, Supp.) (amends ch. 59, § 23).
	Lobster and crab fishing licenses for resident veterans of World War II	Rev. Stat. (1944), ch. 34, § 115, as amended, Laws 1949, ch. 106.
	—Above provisions extended to include veterans of Korean conflict	Laws 1951, ch. 257 (Rev. Stat. 1944 Supp.) (amends ch. 34, § 115).
	Preference to veterans or their widows and to wives of disabled veterans (5 and 10 percent in appointments in the classified service). Waiver of certain physical requirements.	Rev. Stat. (1944), ch. 59, § 12A, added, Laws 1945, ch. 360, amended, Laws 1946, Ex. ch. 377.
	—Above preference extended to veterans of Korean conflict; also extended to mothers of veterans who died of service-connected disability if mother is widowed, separated, divorced, or whose husband is totally disabled (5 and 10 points).	Laws 1951, ch. 157; Laws 1953, chs. 165, 174; Laws 1955, ch. 195 (Rev. Stat. 1944, Supp.) (amends ch. 59, § 12-A).
	Reopen examinations.—Disabled veterans, their wives, widows, and mothers, if qualified for 10-point preference, may file application for and reopen any competitive examinations.	Laws of 1955, ch. 192 (Rev. Stat. 1944 Supp.) (amends ch. 63, by adding § 17-A).
	The director and all employees of the Division of Veterans' Affairs, with the exception of the clerical personnel, shall be war veterans.	Rev. Stat. (1944), ch. 22A, § 1, added, Laws 1947, ch. 386.
	War-service credit under the retirement system for State employees which includes teachers.	Rev. Stat. (1944), ch. 60, §§ 1-2, 3 (VI), as amended, Laws 1947, ch. 384; Laws 1949, ch. 92.
	—Above provisions extended to include veterans of World War I	Laws 1951, ch. 357 (Rev. Stat. 1944 Supp.) (amends ch. 60, § 3).
Guardianship	Uniform Veterans' Guardianship Act. Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Rev. Stat. (1944), ch. 146, § 1-21, as amended, Laws 1949, ch. 230.
Homes (institutional)	Admission of children of veterans to the State military and naval children's home.	Rev. Stat. (1944), ch. 23, § 174.
	Sale of liquor near national soldiers' homes prohibited	Rev. Stat. (1944), ch. 57, § 70, as amended, Laws 1945, ch. 244.
Hospital benefits	Care of certain insane members of the Armed Forces	Rev. Stat. (1944), ch. 23, § 118.
	Commitment of an incompetent veteran to Federal hospital, under the Uniform Guardianship Act.	Rev. Stat. (1944), ch. 146, § 18, as amended, Laws 1949, ch. 230.
Land settlement benefits	The Soldier Settlement Act	Laws 1919, ch. 189 (Repealed Rev. Stat. (1930), p. 1813).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MAINE—Continued

Type of law	Résumé	Citation
Loans, contracts of minors, etc.	Guaranteed loans for veterans. Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Rev. Stat. (1944), ch. 55, §§ 38A, 86A, 151A, added, Laws 1945, ch. 207, amended, Laws 1947, ch. 76.
	—Above provisions extended to veterans of Korean hostilities and to the minor spouse of all veterans eligible.	Laws 1953, ch. 43 (Rev. Stat. 1944, Supp.) (repeals and re-enacts ch. 55, §§ 38–A, 86–A, 151–A).
	Savings banks, loan, and building associations and trust companies authorized to make mortgage loans under the Servicemen's Readjustment Act.	Rev. Stat. (1944), ch. 55, §§ 38, 86, 151, as amended, Laws 1945, ch. 72.
	—Above provisions extended to include veterans of Korean conflict	Laws 1951, ch. 157 (Rev. Stat. 1944, Supp.) (amends ch. 55, §§ 38, 86, 151).
Patriotic holidays	Cities and towns may appropriate money for the observance of Memorial and Armistice Days.	Rev. Stat. (1944), ch. 80, §§ 91, 94, as amended, Laws 1945, ch. 40.
Pensions	Pensions to veterans of the Civil War, Spanish-American War, and of the Philippine Insurrection, their widows, dependent children, parents, or sisters. Amount: $12 a month.	Rev. Stat. (1944), ch. 22A, § 6–9 added, Laws 1947, ch. 386.
Public records	Division of Veterans' Affairs shall establish and maintain a permanent record of all members of Armed Forces from Maine who served in World War II and Korean campaign.	Laws 1955, ch. 460.
Relief and rehabilitation	Cities and towns may appropriate funds for the rehabilitation and employment of veterans of World War II.	Rev. Stat. (1944), ch. 80, § 91, as amended, Laws 1945, ch. 40.
	—Above provisions extended to include veterans of Korean conflict	Laws 1951, ch. 157 (Rev. Stat. 1944, Supp.) (amends ch. 80, § 91).
	Inmates of Veterans' Administration facility at Togus have their settlement in the respective towns in which they had a legal settlement when connection with such facility commenced.	Rev. Stat. (1944), ch. 82, § 6.
	Relief of veterans and their families in their own homes	Rev. Stat. (1944), ch. 82, § 10.
	—Above provisions extended to include veterans of Korean conflict	Laws 1951, ch. 157 (Rev. Stat. 1944, Supp.) (amends ch. 82, § 10).

	Relief of wives, children, and parents of veterans of World War I and World War II.	Rev. Stat. (1944), ch. 22A, §§ 10–18, added, Laws 1947, ch. 386, amended, Laws 1949, ch. 349, §§ 44–45, ch. 377.
	—Above provisions extended to include foster children and foster parents and to apply to veterans of Korean conflict.	Laws 1951, ch. 157; Laws 1955, ch. 109 (Rev. Stat. 1944, Supp.) (amends ch. 22–A).
Tax and license fee exemptions.	*Fish and game licenses.*—Free hunting and fishing license to resident veterans of World War II for a period of 2 years after termination of military service. Includes employees of the Veterans' Administration facility. Complimentary licenses may be granted to holders of the Congressional Medal of Honor.	Rev. Stat. (1944), ch. 33, § 32, as amended, Laws 1947, ch. 376; Laws 1949, ch. 141.
	——— Members of Armed Forces, stationed in Maine, may obtain license at resident fee.	Laws 1951, ch. 238 (Rev. Stat. 1944, Supp.) (amends ch. 33, § 32).
	Motor vehicle.—Exemption of amputee from payment of fee for operator's license.	Rev. Stat. (1949), ch. 19, § 18, as amended, Laws 1949 ch. 79.
	——— Exemption of amputee from payment of annual excise tax on specially designed motor vehicle.	Rev. Stat. (1944), ch. 19, § 38, as amended, Laws 1949, ch. 87.
	—Exemption of amputee veterans of World War II and Korean campaign from payment of excise tax on automobiles. Refunds authorized.	Laws 1953, ch. 385 (Rev. Stat. 1944, Supp.) (amends ch. 19, § 38).
	——— Exemption of amputee from payment of fee for registration of specially designed motor vehicle.	Rev. Stat. (1944) ch. 19, § 13, as amended, Laws 1949, ch. 65.
	——— Issue specially designated plates in addition to regular ones to disabled veterans who receive free registration privileges.	Laws 1953, ch. 236 (Rev. Stat. 1944, Supp.) (amends ch. 19, § 13).
	——— Operator's license may be issued without payment of fee upon application of any person serving in the Armed Forces.	Laws 1943, ch. 157, as amended, Laws 1945, ch. 246.
	——— Operator's license may be issued without payment of fee upon application of any person in Armed Forces during a war or emergency.	Laws 1951, ch. 157 (Rev. Stat. 1944, Supp.) (amends ch. 19, § 48).
	——— Waiver of examination prior to issuance of operator's license for persons who have been on or after Dec. 1, 1941, members of Armed Forces.	Laws 1955, ch. 405.
	Poll tax.—Exemption during active service in the Armed Forces	Rev. Stat. (1944), ch. 81, § 6 (IX).
	——— Exemption of certain veterans including disabled veterans of World War I and World War II.	Rev. Stat. (1944), ch. 81, § 6 (X), as amended, Laws 1947, ch. 29.
	—Exemption of disabled veteran of Korean conflict	Laws 1951, ch. 157; Laws 1953, ch. 291 (Rev. Stat. 1944, Supp.) (amends ch. 81, § 6).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MAINE—Continued

Type of law	Résumé	Citation
Tax and license fee exemptions—Continued.	*Property tax.*—Exemption of estates to the amount of $3,500 of aged or disabled veterans, their unremarried widows, or minor children.	Rev. Stat. (1944), ch. 81, § 6 (X), as amended, Laws 1947, ch. 29.
	—Extends above provisions to include veterans of Korean conflict their wives, widows, and minor children.	Laws 1951, ch. 157; Laws 1953, ch. 291 (amends ch. 81, § 6).
	——— Exemption of property owned and used by posts of the American Legion, Veterans of Foreign Wars, Grand Army of the Republic, war with Spain, and Disabled American Veterans.	Rev. Stat. (1944), ch. 81, § 6 (III) as amended, Laws 1947, ch. 142.
Transportation, motor vehicle, etc., privileges.	Exemption of amputee from payment of annual excise tax on specially designed motor vehicle.	Rev. Stat. (1944), ch. 19, § 38, as amended, Laws, 1949, ch. 87.
	Exemption of amputee from payment of fee for motor-vehicle operator's license.	Rev. Stat. (1944), ch. 19, § 18, as amended, Laws 1949, ch. 79.
	Exemption of amputee from payment of fee for registration of specially designed motor vehicle.	Rev. Stat. (1944), ch. 19, § 13, as amended, Laws 1949, ch. 65.
	[Note: Also see *Motor vehicle* under Tax and license fee exemptions above.]	
Veterans' organizations	*Corporate rights.*—Incorporation of Grand Army of the Republic and American Legion posts.	Rev. Stat. (1944), ch. 50, § 1.
	Insignia.—The unauthorized wearing or use of the insignia of certain veterans' organizations is punishable by a fine of not more than $20 or imprisonment not to exceed 30 days or both.	Rev. Stat. (1944), ch. 12, § 87, as amended, Laws 1949, ch. 326, § 32.
	Parades.—Rights of veterans' organizations	Rev. Stat. (1944), ch. 12, § 77.
	Tax exemption.—Exemption of property of veterans' organizations	Rev. Stat. (1944), ch. 81, § 6 (III), as amended, Laws 1947, ch. 142.
	Veterans of Foreign Wars post may incorporate	Laws 1951, ch. 143.
Veterans' service agency	Division of Veterans' Affairs	Rev. Stat. (1944), ch. 22A, § 1–5, added, Laws 1947, ch. 386, amended, Laws 1949, chs. 280, 349, § 44.

MARYLAND

Bonus	The general assembly, on a favorable vote of the people, may raise funds for the purpose of aiding or compensating the war veterans of the State, notwithstanding constitutional restrictions and limitations on the public debts. (Soldiers' bonus (Laws 1922, ch. 448) was held unconstitutional.)	Const., art. 3, § 34 (Amendment adopted November 1924).
Burial allowances and allied benefits.	*Burial.*—State provision for the burial of indigent veterans	Ann. Code (Flack, Supp. 1947), art. 96½, § 4.
	Burial grounds.—Provision for transfer to the United States of the cemetery near Point Lookout where certain Confederate prisoners were buried, for the purpose of its perpetual care.	Ann. Code (Flack, 1939), art. 96, § 30.
	Grave care and registration.—The Maryland Veterans Commission shall make and preserve a permanent registry of the graves of all persons who served in the military or naval forces of the United States in time of war, and who are buried in the State of Maryland.	Ann. Code (Flack, Supp. 1947), art. 96½, § 6.
Civil relief and war emergency provisions.	Acknowledgments of legal instruments executed by members of the Armed Forces of the United States, validity.	Ann. Code (Flack, Supp. 1947), art. 21, § 6A–6B.
	Evidence of death or other status of person missing in action	Ann. Code (Flack, Supp. 1947), art. 96½, § 43–45.
	Powers of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Ann. Code (Flack, Supp. 1947), art. 10, § 41.
	Revocation of letter testamentary or of administration or of guardianship, of an executor, administrator, or guardian engaged in war service. Reinstatement after termination of military service.	Ann. Code (Flack, Supp. 1947), art. 93, § 256A.
	Soldiers' and Sailors' Civil Relief Act. (In force until May 15, 1945, or until termination of war and for 6 months thereafter.)	Ann. Code (Flack, 1947), art. 87A, § 1–22.
	Suspension of fiduciary powers during service in World War II	Ann. Code (Flack, Supp. 1947), art. 16, § 270A.
Civil rights	Absentee registration and voting	Ann. Code (Flack, Supp. 1947), art. 33, §§ 129–154, 211–234.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MARYLAND—Continued

Type of law	Résumé	Citation
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Free copies of public records for wards of the Veterans' Administration, under Uniform Guardianship Act.	Ann. Code (Flack, Supp. 1947), art. 96*cf*, § 34.
	——— The clerks of the several courts are required to furnish without charge copies of papers or records in their offices for use in connection with claims against the United States for benefits.	Ann. Code (Flack, 1939), art. 17, § 2.
	——— Birth, marriage, or death certificates required of a veteran or similar applicable certificates for the wife, widow, or children, to be used in connection with any claim, shall be furnished free of charge.	Ann. Code (Flack, Supp. 1947), art. 96½, § 47.
	——— The State registrar of vital statistics is required to furnish, without charge, copies of birth or death records for use in connection with claims against the United States for benefits.	Ann. Code (Flack, 1939), art. 43, § 26.
	Recording of discharges.—Honorable-discharge papers of persons who have served in the Armed Forces of the United States are to be recorded by the clerk of the court free of charge. Such records thereof are admissible in evidence in any court of the State.	Ann. Code (Flack, Supp. 1947) art. 17, § 2A.
	Service officers, etc.—The Maryland Veterans' Commission shall assist veterans or their dependents in preparing and presenting their claims to the United States for benefits to which entitled. The commission has authority to appoint a State service officer and necessary assistants.	Ann. Code (Flack, Supp. 1947), art. 96½, § 5–6.
Educational benefits; qualification for professions and trades.	Certificates equivalent to high-school certificates may be issued to members of the Armed Forces, 17 years of age or older, upon examination in the usual high-school subjects.	Ann. Code (Flack, Supp. 1947), art. 77, § 191A.
	Renewal of professional, trade, etc., licenses within 1 year after release from military service. Law applicable to renewals under local ordinances and regulations and public general or local laws.	Ann. Code (Flack, Supp. 1947), art. 96½, § 46.
	Waiver of required examination for license upon return to State of persons who were real-estate brokers at time of entering the military service.	Ann. Code (Flack, Supp. 1947), art. 56, § 348.
	War-service credit allowed whenever any period of time is required for service as an apprentice in, or in preparation for, any profession, trade, or calling.	Ann. Code (Flack, Supp. 1947), art. 96½, § 46.
Educational opportunities	Aid to children of veterans who were killed in action or who died as a	Ann. Code (Flack), art. 96½, § 49,

for children of veterans.	result of service during World War II. Aid shall include tuition, matriculation fees, board, room rent, books, and supplies while attending an educational or training institution of college grade or any other institution of higher learning or commercial training, a teachers college, a vocational school, or any accredited military preparatory school if such beneficiary is preparing to enter the United States Military Academy at West Point, the United States Naval Academy at Annapolis, or a United States Coast Guard Academy. Such grants may be used for the matriculation fees at any of such Government academies. Amount: Maximum $300 per year per child.	as added by Laws 1949, ch. 701.
	—Extends above aid provisions to children of veterans of Korean hostilities who were killed or died as a result of service.	Laws 1952, ch. 31, Laws 1955, ch. 274 (art. 96½, § 49) (Code 1951, 1954 Supp.).
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act	Ann. Code (Flack, Supp. 1947), art. 95A, § 3, as amended, Laws 1949, ch. 317.
	—Amendment of above provisions without significant change	Laws 1950, ch. 70 (art. 95A, § 7) (Code 1951, 1954 Supp.).
	Grants to veterans of Korean hostilities and wives of disabled veterans preference on examinations (5 and 10 points). (This provision applies to veterans of all wars.)	Laws 1952, ch. 63 (art. 64A, § 17). (Code 1951, 1954 Supp.).
	Inclusion of in-training wages under Workmen's Compensation Act	Ann. Code (Flack, Supp. 1947), art. 101, § 67 (8).
	Members of the Maryland Veterans Commission shall be Maryland war veterans.	Ann. Code (Flack, Supp. 1947), art. 96½, § 3.
	Members of the War Memorial Commission shall be Maryland war veterans.	Ann. Code (Flack, Supp. 1947), art. 65, § 85.
	Preference rating to veterans in employment under any county or municipal civil service or merit system law or ordinance. Veterans under 55 years of age may be exempt from any age limitation or requirement. (Laws 1945 ch. 904 applicable to Montgomery County.)	Ann. Code (Flack, Supp. 1947), art. 96½, § 48.
	Reappointment of State police after termination of military service	Ann. Code (Flack, Supp. 1947), art. 88B, § 12.
	Rights and status of World War II veterans in any pension or retirement fund or system, including the teachers' retirement system, upon return to State service. Accumulated contributions withdrawn during military service may be repaid.	Ann. Code (Flack, Supp. 1947), art. 65, § 96, as amended, Laws 1949, ch. 238.
	—Above provisions extended to include veterans of Korean hostilities.	Laws 1951, ch. 294; Laws 1953, ch. 214; Laws 1955, ch. 287 (art. 65, § 85).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MARYLAND—Continued

Type of law	Résumé	Citation
Employment preferences, privileges, etc.—Con.	Reinstatement of State, county, and municipal employees upon application being made within 90 days after termination of military service.	Ann. Code, (Flack Supp. 1947), art. 96½, § 8–18.
	War service credit for veterans of World War I under the State employees' retirement system.	Code Ann. (Flack, Supp. 1947), art. 73B, § 5, as amended, Laws 1949, chs. 111, 235.
	World War II veterans reinstated in State, county, or municipal positions, shall be entitled to all benefits and privileges, including pay, pension and retirement rights, which attach to seniority and status.	Ann. Code (Flack, Supp, 1947), art. 96½, § 8–18.
General extension of benefits.	The rights, privileges, and benefits enjoyed by veterans of other wars extended to veterans of World War II.	Ann. Code (Flack, Supp. 1947), art. 96½, § 1–2.
	—Above provisions extended to veterans of Korean hostilities	Laws 1955, ch. 288 (art. 96½, § 1).
Guardianship; administration of estates.	Administration of an estate of a member of the Armed Forces dying in active service during World War II, when the assets consist only of compensation due from the United States.	Ann. Code (Flack, Supp. 1947), art. 93, § 5B.
	Holographic wills executed by persons serving with the Armed Forces outside the United States, validity; effective until 1 year after devisor's discharge if he is then living and possesses testamentary capacity.	Ann. Code (Flack, Supp. 1947), art. 93, § 336.
	Uniform Guardianship Act.—Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Ann. Code (Flack, Supp. 1947), art. 96½, § 19–41.
Homes (institutional)	Provides for the restoration of the Maryland Line Confederate Soldiers' Home at Pikesville for use as a home for destitute soldiers.	Ann. Code (Flack, 1939, Supp. 1947), art. 65, § 90–94.
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Ann. Code (Flack, Supp. 1947), art. 96½, § 36.
	Declaration of insanity and commitment to a Federal hospital	Ann. Code (Flack, 1939, Supp. 1947), art. 59, § 22–23.
Housing	Powers and duties of the Maryland Veterans' Housing Commission	Ann. Code (Flack, Supp. 1947), art. 78A, § 24–27.
Loans, contracts of minors, etc.	Insurance companies may invest in mortgages, deeds of trust, etc., insured and guaranteed, in whole or in part, in accordance with the terms of the Servicemen's Readjustment Act.	Ann. Code (Flack, Supp. 1947), art. 48A, § 25–25A.

	Removal of minority disability of members of armed services for obtaining benefits under Servicemen's Readjustment Act.	Laws 1952, ch. 43 (art. 21, § 3) (Code 1951, 1954 Supp.).
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Ann. Code (Flack, Supp. 1947), art. 21, § 2A.
Medals, certificates, etc.	The Governor authorized to appoint a commission to issue medals to Maryland veterans of World War II who served honorably in the Armed Forces of the United States.	Laws 1947, pp. 1921–1922, ch. 789.
	The Governor may award medals or certificates to veterans of the Spanish-American or any subsequent war.	Ann. Code (Flack, Supp. 1947), art. 65, § 38.
	The Governor may award certificates of appropriate designs to the officers and personnel who served in any of the various branches of the Armed Forces of the United States during World War II.	Ann. Code (Flack, Supp. 1947), art. 65, § 38A.
Meeting places, memorial building privileges, etc.	Maintenance of War Memorial Building for use of the people of the State of Maryland and the city of Baltimore.	Ann. Code (Flack, 1939, Supp. 1947), art. 65, § 85–89.
	Transfer of property by town of Northeast (Cecil County) to Veterans of Foreign Wars, for erection of memorial.	Laws 1951, ch. 116.
Relief and rehabilitation	Pardons recommended for paroled prisoners who entered the military service during World War II and who were honorably discharged.	Laws 1945, pp. 1945–1946, J. R. No. 3.
	Veterans' relief fund shall be expended to provide the necessities of life for such Maryland veterans, or their widows or infant children as are sick, disabled, or indigent, and who are without means to pay for such necessities or for proper care. Service centers shall be maintained and supervised by the State service officer.	Ann. Code (Flack, Supp. 1947), art. 96½, § 3–7.
Tax and license fee exemptions.	*Amusement tax.*—Exemption of members of the Armed Forces from tax on admissions during World War II and 6 months thereafter. (Supersedes art. 56, § 74A, of the Ann. Code.)	Laws 1949, p. 652, ch. 255. (Ann. Code, art. 81, § 341 (b)).
	Fishing license.—Inmates of veterans' hospitals may obtain permit from special service officer or Red Cross to fish without license.	Laws 1951, ch. 108 (Art. 66C, § 215) (Code 1951, 1954 S pp.).
	Income tax.—Exemption of all payments up to $1,500 received during the calendar years 1944, 1945, and 1946 as members of the Armed Forces of the United States and of the United States Maritime Service, United States Merchant Marine Cadet Corps and the United States Merchant Marine, by residents of Maryland.	Ann. Code (Flack, Supp. 1947), art 81, § 223 (o).
	——— Exemption of amounts received as pension, annuity, or any similar allowance for personal injuries or sickness, resulting from active service in the Armed Forces of the United States or of the State of Maryland.	Ann. Code (Flack, Supp. 1947), art. 81, § 223 (n).
	——— Income tax obligations canceled for persons who died while serving in the Armed Forces.	Ann. Code (Flack, Supp. 1947), art. 81, § 246B.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MARYLAND—Continued

Type of law	Résumé	Citation
Tax and license fee exemptions—Continued.	*Income Tax.*—Time for filing returns by members of Armed Forces postponed until 3 months from time such persons return permanently to the continental limits of the United States.	Ann. Code (Flack, Supp. 1947), art. 81, §§ 245, 246A.
	Inheritance tax.—Assets of certain estates exempt from inheritance tax.	Ann. Code (Flack, Supp. 1947), art. 93, § 5B.
	Motor vehicles.—Amputees and blind veterans and those who have lost use of 1 or more legs, hands, or arms, exempt from payment of registration fee on vehicles owned for personal use. Must display special identification markers.	Laws 1950, ch. 34; Laws 1952, ch. 30; Laws 1954, ch. 59; Laws 1955, ch. 365 (Art. 66½, § 22) (Code 1951, 1954 supp.).
	——— Ambulances held for public use and owned by veterans' organizations exempt from tax on title, registration fees, and State motor-vehicle fuel tax.	Laws 1952, ch. 55; Laws 1954, ch. 44 (Art. 66½, §§ 22, 28; Art. 56, § 139) (Code 1951, 1954 Supp.).
	——— Exempts from registration fees any motor vehicle or trailer known as the 40–8 boxcar owned and operated by the American Legion.	Ann. Code (Flack, Supp. 1947), art. 66½, § 21 (5).
	——— Issuance of special license tags for any "veteran motor car" over 25 years old maintained solely for exhibition purposes, club activities, parades, and similar uses. Annual fee one dollar.	Ann. Code (Flack, Supp. 1947), art. 66½, § 74A.
	Professional and occupational licenses.—Renewal of certain commercial fishing licenses within 1 year after termination of hostilities or 1 year from date of discharge.	Ann. Code (Flack, Supp. 1947), art. 39, § 63.
	Property tax.—Exempts dwelling and lot of severely disabled veterans (paraplegics, double amputees, blind, etc.) and authorizes refunds by municipalities for taxes collected since June 1, 1950.	Laws 1950, ch. 90; Laws 1952, ch. 30; Laws 1953, ch. 4 (Art. 81, 8) (Code 1951, 1954 Supp.).
	——— Exemption of real or personal property of *veterans'* organizations.	Ann. Code (Flack, Supp. 1947), Art. 81, § 7 (25), as amended, Laws 1949, ch. 505.
	——— Exemption of real property purchased by survivors of the Civil War for the purpose of erecting monuments and of laying out commemorative parks.	Ann. Code (Flack, Supp. 1947), art. 81, § 7 (6).

Uniforms, etc.	Unauthorized wearing of military uniforms declared a misdemeanor, punishable by a fine not to exceed $500 or by imprisonment for a period not to exceed 60 days, or both.	Ann. Code (Flack, Supp. 1947), art. 96½, § 42.
Veterans' organizations	*Insignia, etc.*—Unauthorized wearing or use of insignia, badges, etc., of veterans' organizations declared a misdemeanor.	Ann. Code (Flack, 1939), art. 27, § 191–201.
	Motor vehicle registration.—Exempts from registration fees any motor vehicle or trailer known as the 40–8 boxcar owned and operated by the American Legion.	Ann. Code (Flack, Supp. 1947), art. 66½, § 21 (5).
	Tax exemption.—Exemption of property, both real and personal	Ann. Code (Flack, Supp. 1947), art. 81, § 7 (25), as amended, Laws 1949, ch. 505.
Veterans' service agency	*Maryland Veterans Commission.*—State service officer shall supervise the State service centers.	Ann. Code (Flack, Supp. 1947), art. 96½, § 3–7.

MASSACHUSETTS

Bonus	*World War I.* Amount: $100	Laws 1919, ch. 283.
	World War II. Amount: $100 to each person in active service and in addition thereto, $100 for more than 6 months' domestic service, or $200 for foreign service.	Laws 1945, ch. 731, as amended; Laws 1946, chs. 210, 581; Laws 1947, chs. 484, 574; Laws 1948, ch. 306.
	Korean conflict.—Bonus to veterans who served during the period from June 25, 1950, to date of termination of Korean emergency. For details, see sec. B on State Veterans' Bonus Legislation, pp. 333, 334.	Acts 1953, ch. 440; Acts 1954, ch. 563 (Ann. Laws 1933 as supp.).
Burial allowances and allied benefits.	*Burial.*—Any employee of a city or town who is a veteran may, when authorized by the mayor or selectmen, attend the funeral or memorial services of a veteran without loss of pay.	Ann. Law, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 41, § 111C.
	——— Duties of burial agents in cities and towns	Ann. Law, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 115, § 7–8.
	——— Financial assistance for certain veterans' organizations in defraying expenses incurred in conducting military funerals or burials of persons who died in overseas service during World War II.	Laws 1946, ch. 573, as amended; Laws 1947, ch. 624; Laws 1949, ch. 295.
	—Above provisions extend to veterans of Korean conflict	Laws 1950, ch. 818; Laws 1951, ch. 590.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MASSACHUSETTS—Continued

Type of law	Résumé	Citation
Burial allowances and allied benefits—Con.	*Burial.*—State allowance for the burial of indigent veterans, adult dependents, wives, or widows, or dependent children. Burial may not be in potter's field. Relatives may be allowed to conduct the funeral.	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 115, § 7–8.
	—Above benefits extended to veterans of Korean conflict and their dependents.	Laws 1951, ch. 590 (ch. 115, § 1) (Ann. Laws 1933 as Supp.).
	Death certificates.—Death certificates shall set forth military record of decedent.	Ann. Laws, vol. 1 (1944, Recompiled Volume), ch. 46, § 1.
	Dissection of bodies.—The dead bodies of veterans may not be turned over to medical schools for dissection.	Ann. Laws, vol. 4 (1942, Recompiled Volume), ch. 113, § 2.
	Grave care and registration.—Cities and towns may appropriate money for the care and decoration of graves by veterans' organizations.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 40, § 5 (12).
	——— Cities and towns may appropriate money to be expended for the care of veterans' graves.	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 115, § 9.
	Headstones.—Cities and towns may appropriate money for erecting headstones at soldiers' graves.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 40, § 5 (12).
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the armed forces of the United States, validity.	Laws 1943, ch. 160.
	Notarial services for members of the armed forces	Laws 1941, ch. 708, § 16–18.
	Persons elected to public office may take oath of office while in the military or naval service during World War II.	Laws 1945, ch. 182.
	Premarital certificates may be issued by medical officers in the armed forces.	Ann. Law, vol. 6 (1949 Cum. Supp.) ch. 207, § 28A.
	Procedure, etc., in obtaining relief in certain cases	Laws 1941, ch. 708, §§ 19–22.
	Protection of interests under mortgage foreclosures in accordance with the Civil Relief Act.	Laws 1943, ch. 57, as amended. Laws 1945, ch. 120.
	Rebate of motor vehicle registration fees when registrants surrender certificates and number plates prior to entrance into military service.	Laws 1943, ch. 401.

	Renewal of motor vehicle operator's license without payment of fee.—Period within 6 months after termination of active military service.	Laws 1945, chs. 258, 405.
	——— 60 days after termination of service or 60 days after end of Korean hostilities whichever is first.	Laws 1952, ch. 417.
	Reservation and renewal of license issued under the alcoholic law and surrendered by reason of military service or by order of military authorities.	Laws 1943, ch. 542, § 21.
	Special certificates issued free of charge upon application, to persons in the military or naval service entitling them to hunt and fish. A fee of $2 is charged nonresidents.	Laws 1943, ch. 388, as amended; Laws 1946, ch. 178.
	Suspension or waiver of certain monthly payments to cooperative banks due and payable by men in the military or naval service of the United States.	Ann. Laws, vol. 5A (1948, Recompiled Volume), ch. 170, §§ 36A–36D.
	Temporary suspension of payments on certain serial shares of cooperative banks owned by persons in the military service, or their dependents; transfer of their value to "Military share accounts."	Ann. Laws, vol. 5A (1948, Recompiled Volume), ch. 170, § 17A.
Civil rights	Absentee registration and voting by members of the armed forces	Laws 1948, ch. 531.
	No veteran, if otherwise qualified to vote, shall be disqualified therefor on account of receiving aid from a city or town or because of nonpayment of poll tax.	Ann. Laws, vol. 2 (1945, Recompiled Volume), ch. 51, § 1; Const. (vol. 10), § 133.
	Veterans in the soldiers' home in Chelsea may vote the same as any other resident of that city.	Ann. Laws, vol. 2 (1949 Cum. Supp. to Recompiled Volume), ch. 51, § 4.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Free copies of vital records for veterans and their families, for use in connection with claims against the United States or the Commonwealth.	Ann. Laws, vol. 9 (1949 Cum. Supp.), ch. 262, § 46A.
	——— Photostatic copies of discharge papers of veterans may be used in certain cases.	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 115, § 3A.
	Recording of discharges.—The veterans' agent in any city or town shall record discharges, free of charge.	Ann. Laws, vol. 4 (1948) Cum. Supp. to Recompiled Volume), ch. 115, § 3.
	Service officers, etc.—Directors of veterans' services in local areas required to furnish information and assist veterans in procuring benefits to which they may be entitled.	Ann. Laws, vol. 4 (1948) Cum. Supp. to Recompiled Volume), ch. 115, § 10.
	——— The commissioner of veterans' services and veterans' agents in cities and towns are required to furnish information concerning veterans' benefits, prepare papers and expedite the adjudication of claims, and assist claimants in proving their cases.	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 115, §§ 1–3.

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Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MASSACHUSETTS—Continued

Type of law	Résumé	Citation
Educational benefits qualification for the professions and trades.	Any city or town may provide an extended course of instruction on junior college level for the benefit of veterans and may use the designation "junior college" in connection therewith.	Laws 1946, ch. 532; Laws 1947, ch. 218.
	Electricians may renew expired licenses without examination, upon payment of the prescribed fee, at any time within 4 months after discharge from military or naval service.	Ann. Laws, vol. 4 (1942, Recompiled Volume), ch. 141, § 3 (7).
	Lease of State hospital, school, or workshop to the United States for the purpose of reeducating World War veterans and rehabilitating them in industry.	Ann. Laws, vol. 2 (1945, Recompiled Volume), ch. 74, § 41.
	Listing of educational and training institutions qualified and equipped to furnish education and training for World War II veterans eligible for benefits under the Servicemen's Readjustment Act.	Laws 1947, ch. 534.
	No rule requiring that an applicant for admission to the bar shall have completed any college work shall apply to any person who served in the Armed Forces of the United States during World War II.	Ann. Laws, vol. 7 (1949 Cum. Supp.), ch. 221, § 36A.
	Present or former members of Armed Forces who attend Massachusetts high school may be given credit for courses taken during service.	Laws 1951, ch. 287.
	Power to establish and operate, temporarily, a branch of the University of Massachusetts for the purpose of providing instruction of collegiate grade to veterans of World War II.	Laws 1946, ch. 596, as amended; Laws 1947, chs. 344, § 1, 594.
	Renewal of certain professional and occupational licenses, permits, and certificates within 6 months after termination of military service. No fee to be charged for the period between the expiration and renewal dates.	Laws 1943, ch. 421.
	State board for vocational education directed to establish and maintain such schools, classes, or courses for training as it may be deemed advisable and necessary for the education, training, and rehabilitation of disabled veterans and other veterans of World War II.	Ann. Laws, vol. 2 (1949 Cum. Supp. to Recompiled Volume), ch. 74, § 22D.
	The division of vocational education of the department of education may establish and maintain, in cooperation with local public or vocational school authorities, 1 or more schools for institutional on-farm training for World War II veterans.	Ann. Laws, vol. 2 (1949 Cum. Supp. to Recompiled Volume), ch. 74, § 54.

	University extension and correspondence courses for veterans, free of charge.	Ann. Laws, vol. 2 (1945, Recompiled Volume), ch. 69, § 7.
	University extension courses for members of the Armed Forces stationed in the Commonwealth, and discharged veterans of World War II who shall have served for at least 60 days.	Ann. Laws, vol. 2 (1949 Cum. Supp. to Recompiled Volume), ch. 69, § 7A.
	Veterans of World War II, citizens of State at least 2 years prior to application, shall be issued certificate of registration as architect if qualified.	Laws 1951, ch. 492 (ch. 112, § 60B) (Ann. Laws 1933 as Supp.).
	Veterans of World War II exempt from certain requirements of law as to educational or experience qualifications imposed upon applicants for licenses to engage in trades and occupations.	Laws 1946, ch. 577.
	Vocational education in towns to include disabled soldiers	Ann. Laws, vol. 2 (1945, Recompiled Volume), ch. 74, §§ 14, 14A.
	War service credited as practical experience for the purpose of qualifying as a plumbing inspector.	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 142, § 11.
Educational opportunities for children.	Aid to children of veterans, including veterans of World War II, who were killed in action or died from other cause as a result of such service. Amount: $500 maximum per child per year for a period not to exceed 4 years.	Ann. Laws, vol. 2 (1949 Cum. Supp. to Recompiled Volume), ch. 69, § 7B.
	—Extended, age for qualification under above provisions to include children between 16 and 24 years of age; also extended to include children of veterans of Korean Conflict; maximum amount increased to $750 in any one year.	Laws 1950, ch. 758; Laws 1951, ch. 747; Laws 1952, ch. 497 (ch. 69, § 7B) (Ann. Laws 1933, as Supp.).
Employment preferences, privileges, etc.	Appointment of veterans to civil-service employments under the Federal program designed to give apprentice or on-the-job training to to veterans. (Effective until July 1, 1952.)	Laws 1946, ch. 586, as amended; Laws 1947, ch. 673; Laws 1948, ch. 392, § 3.
	Benefits under the employment security law	Laws 1941, ch. 701, as amended; Laws 1943, ch. 319; Laws 1945, ch. 625.
	Eligibility of certain veterans for examination and appointment to positions in police and fire departments notwithstanding minimum age requirements.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 31, § 22A.
	Employees of cities and towns, authorized by mayor or selectmen, may attend funeral or memorial service for veteran without loss of pay.	Laws 1952, ch. 179.
	Labor preferences to veterans in construction of rural highways with Federal aid.	Ann. Laws, vol. 2 (1945, Recompiled Volume), ch. 81, § 30.
	Leaves of absence for civil-service employees who are veterans and attend school or college or are employed in on-the-job training under the Servicemen's Readjustment Act.	Laws 1948, ch. 228.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MASSACHUSETTS—Continued

Type of law	Résumé	Citation
Employment preferences, privileges, etc.—Con.	Leaves of absence for public officers and employees, including teachers, and certain other persons serving in the Armed Forces of the United States during World War II. Preservation of seniority rights and retirement benefits; reinstatement upon termination of active military service. War-service credit under retirement systems, including teachers' retirement system.	Laws 1941, ch. 708, as amended; Laws 1943, chs. 172, 338, 419, 421, 548; Laws 1945, chs. 217, 362, 405, 610, 699; Laws 1946, chs. 61–62, 238, 271; Laws 1947, chs. 4, 11, 14, 203, 367; Laws 1948, chs. 447, 549; Laws 1949, chs. 169, 600.
	Preference to certain veterans in appointment to the labor service of State departments.	Laws 1948, ch. 395.
	Preference to veterans in the labor service of towns where civil-service rules do not apply.	Ann. Laws, vol. 1 (1944 Recompiled Volume), ch. 41, § 112.
	Preference to veterans when selecting the special State police officer to serve under the State treasurer.	Ann. Laws, vol. 1 (1944, Recompiled Volume), ch. 10, § 5.
	Preference to veterans on public works of State and local units	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 149, § 26.
	Preference to veterans under civil service, in State and certain local units	Ann. Laws, vol. 1 (1944 Recompiled Volume; 1949 Cum. Supp.), ch. 31, §§ 3 (g), 21–28.
	—Above provisions extended to veterans of Korean conflict, their widows and widowed mothers; 1951 laws redefine veteran for civil-service purposes.	Laws 1951, chs. 526, 663; Laws 1954, ch. 627 (ch. 31, § 21) (Ann. Laws 1933 as Supp.).
	Reemployment of persons rejected for military or naval service after being called under the Federal Selective Training and Service Act of 1940.	Ann. Laws, vol. 9 (1949 Cum. Supp.), ch. 271, § 40A.
	Retirement of veterans in the service of the State or of any county, city, town, or district.	Ann. Laws, vol. 1 (1944 Recompiled Volume; 1949 Cum. Supp.), ch. 32, §§ 49–60A.
	Second injury payments to veterans under the Workmen's Compensation Act.	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 152, §§ 26, 37A, 46, 65N.

Separation from State service of war veterans holding unclassified offices or positions restricted.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 30, § 9A.
Separation from the service of certain cities and towns of certain war veterans holding unclassified offices or positions restricted.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 41, § 112A.
Vacation payments to certain State employees granted leaves of absence to enter the military service of the United States during World War II.	Laws 1945, ch. 411; Laws 1946, ch. 430.
Vacation payments to officers and employees of certain counties and municipalities granted leaves of absence to enter the Armed Forces during World War II.	Laws 1943, ch. 499; Laws 1947, ch. 316.
Vacations granted to employees who return to the service of certain counties, cities, or towns after serving in the Armed Forces of the United States during World War II.	Laws 1945, ch. 447.
Veterans agents, serving 2 or more cities, or towns may become members of retirement system of county in which largest town served is located.	Laws 1950, ch. 739.
Veterans are eligible for appointment as teachers in State-aided approved vocational schools.	Ann. Laws, vol. 2 (1949 Cum. Supp. to Recompiled Volume), ch. 74, § 24A.
Veterans of Commonwealth and its political subdivisions may retire after 10 years service if incapacitated for duty.	Laws 1950, ch. 668 (ch. 32, § 56) (Ann. Laws 1933 as supp.).
Veterans leaving service prior to June 14, 1948, to attend school under GI bill of rights, reinstated without loss of seniority.	Laws 1950, ch. 514.
Veterans of World War II eligible in certain cases to take civil-service examinations notwithstanding any age requirements.	Laws 1945, ch. 440.
Veterans eligible to take civil-service examination notwithstanding age requirements for a period of 5 years after discharge if at time of entering service he was of proper age to qualify.	Laws 1950, ch. 179.
War-service credit under the State employees' retirement system, the teachers' retirement system, and other contributory retirement systems established in counties, cities, and towns.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 32, §§ 1, 4(h) 6, 20, 22 (4), 35(3), 56–60A.
—Above provisions extended to veterans of Korean conflict; other changes not significant.	Laws 1950, ch. 710; Laws 1954, ch. 627 (ch. 32 §§ 1, 4, 32) (Ann. Laws 1933 as Supp.).
War service credit to veterans of Korean conflict in certain local units toward computing vacation time.	Laws 1953, ch. 346.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MASSACHUSETTS—Continued

Type of law	Résumé	Citation
Exemption from execution, attachment, etc.	Veterans' relief benefits shall not be subject to trustee process nor shall any assignment thereof be valid.	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 115, § 5.
	World War II bonus payments are not subject to the claims of creditors.	Laws 1945, ch. 731, § 3.
Guardianship	By order of the court, notice shall be given to the Veterans' Administration of an accounting by a guardian, if the ward is entitled to any benefit, estate, or income payable through the Administration.	Ann. Laws, vol. 6 (1949 Cum. Supp.), ch. 206, § 7.
Homes (institutional)	Acceptance of money from Federal Government. Appropriations authorized.	Ann. Laws, vol. 1 (1944, Recompiled Volume), ch. 10, § 7; Const. § 148 (vol. 10).
	Admission to the soldiers' home	Laws 1943, ch. 443.
	—Provisions apply to veterans of Korean conflict	Laws 1952, ch. 597; Laws 1953, ch. 450.
	Powers and duties of the board of trustees of the soldiers' home in Massachusetts.	Ann. Laws, vol. 1 (1944, Recompiled Volume), ch. 6, § 40–41.
	Veterans in the soldiers' home in Chelsea may vote the same as any other resident of that city.	Ann. Laws, vol. 2 (1949 Cum. Supp. to Recompiled Volume), ch. 51, § 4.
Hospital benefits	Commissioner of veterans' services may authorize payment of medical and hospital bills for mothers of veterans whose death resulted from service; includes veterans of Korean conflict.	Laws 1951, ch. 753 (ch. 115, § 1) (Ann. laws 1933 as Supp.).
	Commissioner of veterans' services may authorize the payment of medical and hospital bills for certain dependent relatives of persons in the Armed Forces.	Laws 1942, Ex. ch. 11, as amended; Laws 1948, ch. 549.
	Commitment of an incompetent veteran to a Federal hospital	Ann. Laws, vol. 4 (1942, Recompiled Volume; 1949 Cum. Supp.), ch. 123, §§ 10, 20A, 34A, 77.
	Hospital or home care for needy Civil War veterans	Ann. Laws, vol. 4 (1942, Recompiled Volume), ch. 116, § 25.
	Patients in veterans' hospitals may fish without a license	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 131, § 5.

	Temporary detention of insane persons in military service in certain State institutions.	Ann. Laws, vol. 4 (1942, Recompiled Volume), ch. 123, § 84.
	Trustees of soldiers' homes are to establish hospital facilities for women veterans.	Laws 1950, ch. 749.
Housing	In low-rent housing projects preference shall be given to families of servicemen (including families of servicemen who died in the service) and to families of veterans who have been discharged from the Armed Forces of the United States within 4 years prior to the date of application for admission to such housing.	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 121, §§ 26J, 26FF, 26II.
	—Above provisions extended to families of veterans of Korean conflict; extends time limit to June 1960; other changes not significant.	Laws 1950, chs. 386, 514, 624; Laws 1951, chs. 313, 441, 523; Laws 1952, chs. 481, 550, 616; Laws 1954, ch. 625 (ch. 121, §§ 26J, 26FF, 26NN) (Ann. Laws 1933 as Supp.).
	Powers of cities and towns to provide housing for veterans of World War II.	Laws 1946, chs. 372, 568; Laws 1947, ch. 479; Laws 1948, chs. 245, 451, 613; Laws 1949, ch. 314.
	Powers of the emergency housing commission to give special priority to the needs of veterans.	Laws 1946, ch. 592, as amended; Laws 1947, chs. 427, 568, 609; Laws 1949, ch. 712.
	State-aided projects. Certain projects shall be occupied exclusively by veterans and their families, priority to be given first to veterans of World War II of low income, then to other veterans of low income.	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 121, § 26NN.
	Veterans' housing corporations. Nonprofit corporations may be created in cities and towns to provide homes for veterans of World War II.	Laws 1947, ch. 564.
Laws on veterans' rights	Local departments of veterans' services directed to acquire printed matter pertaining to statutory rights of veterans.	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 115, § 13.
Loans, contracts of minors, etc.	Loans and advances of credit to qualified veterans of World War II as are guaranteed in whole or in part, under terms of the Servicemen's Readjustment Act.	Laws 1945, ch. 46, as amended; Laws 1946, ch. 126; Laws 1947, ch. 110; Laws 1948, ch. 115.
	—Above provisions extended to veterans of Korean conflict	Laws 1952, ch. 598; Laws 1953, ch. 652.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Laws 1945, ch. 408, as amended; Laws 1947, ch. 259.
	—Above provisions extended to Korean veterans and their spouses	Laws 1952, ch. 598; Laws 1953, ch. 652.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MASSACHUSETTS—Continued

Type of law	Résumé	Citation
Marriage	Registration of marriages taking place on Federal reservations during World War II.	Laws 1943, ch. 408.
Medals, certificates, etc	Cities and towns may appropriate money to provide medals, scrolls or certificates of honorable service to members of the Armed Forces who served in World War II, or if deceased, to their next of kin.	Laws 1946, ch. 71.
	In recognition of and as a mark of appreciation for services rendered, the adjutant general is directed to issue citations or certificates to all residents of Massachusetts who served in the Armed Forces of the United States during World War II. In case of death such citation or certificate shall be issued and delivered to the heir-at-law.	Laws 1946, chs. 459, 469.
Patriotic holidays	Cities and towns may appropriate money for observance of Memorial Day.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 40, § 5 (12).
	Leaves of absence to veterans in public service of State and local units on Memorial Day.	Ann. Laws, vol. 4 (1942, Recompiled Volume), ch. 149, § 44.
Pensions	Severely disabled veterans (with paraplegia and has permanent paralysis of lower limbs and parts of body) entitled to $400 annually in monthly payments.	Laws 1953, ch. 530 (ch. 115, § 6B) (Ann. Laws 1933 as Supp.).
Records, relics, etc	Death certificate, etc., shall include military service record of deceased	Ann. Laws, vol. 1 (1944, Recompiled Volume), ch. 46, § 1.
	Provision for the compilation of a suitable history of Massachusetts part in World War II, to be known as the Gold Star Record of Massachusetts in World War II. It shall contain the service record of deceased soldiers, sailors, and marines.	Laws 1945, ch. 714.
	Provision for the deposit of records, relics, etc., for safekeeping in rooms in the State House used by veterans' organizations.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 8, §§ 17–18.
Relief and rehabilitation	Aid and relief for certain residents in the military or naval service during World War II and their dependents. War allowances for dependents. (Effective for 6 months after termination of the war.)	Laws 1942, Ex. ch. 11, as amended; Laws 1943, ch. 211; Laws 1945, ch. 366; Laws 1946, ch. 584, §§ 9–16; Laws 1948, ch. 549.

Any veteran will be deemed to have acquired legal settlement for himself, his wife or widow and minor children, in the place where he actually resided at the time of his enlistment.	Ann. Laws, vol. 4 (1942, Recompiled Volume; 1949 Cum. Supp.), ch. 116, §§ 1–7.
Civil service commission to study availability of employment of wheelchair and amputee veterans.	Laws 1952 Res., ch. 62.
Directors of veterans' affairs required to assist veterans in securing benefits relating to employment, vocational or other educational opportunities, hospitalization, medical care, and other benefits.	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 115, §§ 10–15.
Establishment of a farm-aid bureau in the Department of Agriculture to give assistance to veterans desirous of engaging in farming. The bureau shall operate in cooperation with the State college extension divisions and war veterans' organizations.	Laws 1945, ch. 392.
Establishment of a veterans' services fund	Laws 1946, ch. 608; Laws 1949, ch. 694.
Household and other practical art classes may be established in towns for the rehabilitation of disabled soldiers.	Ann. Laws, vol. 2 (1945, Recompiled Volume), ch. 74, §§ 14, 14A.
Lease of State hospital, school, or workshop to the United States to be used to reeducate veterans and to rehabilitate them in industry.	Ann. Laws, vol. 2 (1945, Recompiled Volume), ch. 74, § 41.
Listing of industrial establishments qualified and equipped to furnish apprentice training to World War II veterans eligible for benefits under the Servicemen's Readjustment Act.	Laws 1947, ch. 534.
Massachusetts rehabilitation commission established	Laws 1952, ch. 630.
Provision for the establishment and maintenance of 1 or more schools for institutional on-farm training for World War II veterans.	Ann. Laws, vol. 2 (1949 Cum. Supp. to Recompiled Volume), ch. 74, § 54.
Special commission to make survey and study of problems relating to veterans, including housing and hospital facilities.	Laws 1948 Res., ch. 79.
State board of vocational education authorized to cooperate with the Veterans' Administration in the rehabilitation of disabled veterans of World War II.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 15, § 6A.
State board of vocational education directed to cooperate with the Veterans' Administration in carrying out provisions of Federal laws and regulations relating to the rehabilitation of disabled veterans of World War II.	Ann. Laws, vol. 2 (1949 Cum. Supp. to Recompiled Volume), ch. 74, § 22D.
Towns may appropriate money for necessary aid to soldiers and sailors and their families. Names of persons assisted not to be published or otherwise disclosed.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 40, §§ 5 (11), 51.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MASSACHUSETTS—Continued

Type of law	Résumé	Citation
Relief and rehabilitation—Continued.	Towns or cities may provide war allowances to wives, minor and dependent children, dependent minor brothers or sisters or parents of veterans of Korean conflict.	Laws 1950, ch. 797; laws 1951, ch. 590.
	Veterans' benefits shall be paid to the veterans or dependents by the city or town in which he has settlement. Administered by the commissioner of veterans services.	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 115, §§ 1–6.
	—Above provisions extended to include veterans of Korean conflict and dependents.	Laws 1950, ch. 797; Laws 1951, ch. 590 (ch. 115, § 1) (Ann. Laws 1933 as Supp.).
	Veterans eligible for certain benefits may waive rights and apply for benefits under public welfare laws.	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 118, § 9; ch. 118A, § 9.
Tax and license fee exemptions.	*Club license.*—Exemption of veterans' organizations from law providing for the licensing of clubs dispensing food and beverages to members and guests. Not applicable to clubs where alcoholic beverages are served.	Ann. Laws, vol. 4 (1942 Recompiled Volume), ch. 140, § 21E.
	Dog license.—Persons serving in the Armed Forces are exempt from payment of fee for dog license.	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 140, § 137.
	Income tax.—Enlisted personnel exempt from payment of income tax on compensation received for military services. Commissioned officers given 3 years to pay income tax.	Laws 1946, ch. 604.
	——— Postponement of date for filing income-tax returns and payment of taxes by persons serving in the Armed Forces outlide continental United States or on sea duty.	Laws 1945, ch. 589.
	Motor vehicles.—Disabled veterans exempt from payment of excise tax and registration fees on motor vehicles furnished by the Federal Government and specially designed for the use of amputees.	Laws 1948, ch. 368.
	—Above provisions extended to include disabled veterans of Korean conflict; provides for issuance of special plates; redefines disabled veterans eligible.	Laws 1950, ch. 731; Laws 1951, ch. 300; Laws 1952, chs. 82, 540; Laws 1953, ch. 225; Laws 1954, ch. 548 (ch. 60A, § 1, ch. 90,

	§§ 2, 33) (Ann. Laws 1933 as Supp.).
Peddler's license.—Disabled veterans of World Wars I and II exempt from fees.	Ann. Laws, vol. 3 (1946 Recompiled Volume; 1949 Supp.), ch. 101, § 24.
——— Special licenses, without the payment of a fee, may be issued to any incorporated organization of veterans to sell flags, badges, medals, buttons, flowers, etc.	Ann. Laws, vol. 3 (1946 Recompiled Volume), ch. 101, § 33.
Poll tax.—Exemption from payment of poll tax assessed for 1941 and subsequent years of the war. (Became inoperative with respect to taxes assessed for the year 1948 and thereafter. Laws 1947, ch. 637.)	Ann. Laws, vol. 2 (1949 Cum. Supp. to Recompiled Volume), ch. 59, § 5 (note I).
——— Exemption of certain veterans	Ann. Laws, vol. 2 (1949 Cum. Supp. to Recompiled Volume), ch. 59, § 5 (23).
———Exemption of members of Armed Forces	Laws 1950, ch. 796 (ch. 59, § 5) (Ann. Laws 1933 as Supp.).
Professional and occupational licenses.—War veterans exempt from payment of fee for insurance brokers' licenses.	Ann. Laws, vol. 5A (1948, Recompiled Volume), ch. 175, § 167A.
Property tax.—Exemption of property to the amount of $2,000 owned and occupied by disabled veterans of World War I and World War II, their wives or widows, provided the combined property of husband and wife does not exceed $8,000 in value. Property of certain other veterans, their wives or widows, to the amount of $2,000 (formerly $1,000) is also exempt from taxation. The exemption extended to the fathers and mothers of soldiers or sailors killed in action.	Ann. Laws, vol. 2 (1949 Cum. Supp. to Recompiled Volume), ch. 59, § 5 (22).
—Above provisions extended to disabled veterans of Korean conflict; disabled veterans who lost or lost use of both feet at or above ankle exempt to amount of $8,000 on domicile.	Laws 1951, ch. 675; Laws 1954, ch. 683 (ch. 159, § 5) (Ann. Laws, 1933 as Supp.).
———Exemption of property of veterans' organizations	Ann. Laws, vol. 2 (1945, Recompiled Volume), ch. 59, § 5 (5).
———Homestead exemption (not in excess of $5,000 valuation) to members of the Armed Forces and their spouses.	Laws 1943, ch. 412, as amended; Laws 1945, ch. 627, § 2.
Ticket agency license.—Veterans' organizations may sell tickets to theatrical exhibitions, public amusements, etc., without license.	Ann. Laws, vol. 4 (1942, Recompiled Volume), ch. 140, § 185G.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MASSACHUSETTS—Continued

Type of law	Résumé	Citation
Transportation, motor vehicle, etc., privileges.	Exemption of certain disabled veterans from payment of excise tax and registration fees on motor vehicles furnished by the Federal Government and specially designed for the use of amputees.	Laws 1948, ch. 368.
	No penalty for illegal parking shall be imposed upon any disabled veteran whose motor vehicle bears the distinctive number plates authorized by law.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 40, §§ 22, 22A.
	Number plates issued to disabled veterans who own and operate cars specially designed for amputees shall be of a distinctive type.	Ann. Laws, vol. 3 (1949 Supp. to Recompiled Volume), ch. 90, § 2,
Uniforms, etc.	Unlawful wearing of official military uniforms of the Armed Forces of the United States during World War II.	Laws 1945, ch. 525.
Veterans' organizations	*Alcoholic beverages.*—Special license permitting the sale of alcoholic beverages to members and guests only may be issued to any veterans' organization which owns, operates, etc., a building for the accommodation of its members.	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 138, § 12.
	Conventions, reports of proceedings.—State publication of the proceedings of veterans' organizations; provision for distribution to organizations and to libraries.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 5, § 9.
	Corporate rights, etc.—Exempts certain veterans' organizations from the law relative to registration of charitable corporations and the making of annual reports.	Ann. Laws, vol. 6 (1949 Cum. Supp.), ch. 180, § 12A.
	Insignia; uniform.—Exploitation of the uniform of veterans' organizations penalized.	Ann. Laws, vol. 9 (1949 Cum. Supp.), ch. 264, § 10A.
	——— The unauthorized wearing or use of the insignia, badges, etc., of certain veterans' organizations is punishable by a fine of not more than $20 or by imprisonment for not more than 1 month, or both.	Ann. Laws, vol. 9 (1949 Cum. Supp.), ch. 266, § 70.
	Meeting places, etc.—Armory privileges	Ann. Laws, vol. 1 (1944, Recompiled Volume), ch. 33, § 41 (c).
	——— Cities and towns may provide headquarters for veterans' organizations.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 40, § 9.

——— Room No. 27 in the State House, formerly used by the Grand Army of the Republic and now dedicated as a shrine to that organization, may be used as a meeting place for organizations formerly affiliated with the Grand Army of the Republic.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 8, § 16A.
——— Rooms in State House for the several departments of war veterans.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 8, § 17.
Parades, flags, etc.—Drill and parade privileges	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 33, § 49; vol. 4 (1942, Recompiled Volume), ch. 136, § 10.
——— Names of organizations may not now be inscribed on the flag of the United States, but inscriptions are permitted on streamers attached to the flag staffs.	Ann. Laws, vol. 9 (1949 Cum. Supp.), ch. 264, § 5.
——— Right to use blank cartridges. When authorized by law to parade in public a color guard armed with firearms.	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 148, § 39.
Patriotic holiday observance.—Appropriation by towns for Memorial Day observance by veterans' organizations.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 40, § 5 (12).
Records, relics, etc.—Memorial and shrine in commemoration of the Grand Army of the Republic, room 27 in the State House, shall serve as a repository for mementos, records, relics, and historical data relating to the Civil War.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume, ch. 8, § 16A.
——— Privilege of veterans' organizations to keep in their rooms in the State House their collection of records, relics, etc.	Ann. Laws, vol. 1 (1949 Cum. Supp. to Recompiled Volume), ch. 8, § 17–18.
Relief to veterans, etc.—Financial assistance for certain organizations in defraying expenses incurred in conducting military funerals or burials of persons who died in overseas service during World War II.	Laws 1946, ch. 573, as amended; Laws 1947, ch. 624; Laws 1949, ch. 295.
Tax exemptions.—Exemption from law providing for licensing of clubs dispensing food or beverages to members and guests. Not exempt from law requiring licensing of clubs handling alcoholic beverages.	Ann. Laws, vol. 4 (1942 Recompiled Volume), ch. 140, § 21E.
——— Exemption from law requiring license for sale or resale of tickets to theatrical exhibitions, public amusements, etc.	Ann. Laws, vol. 4 (1942 Recompiled Volume), ch. 140, § 185G.
——— Exemption of property to the amount of $100,000 of veterans' organizations.	Ann. Laws, vol. 2 (1945 Recompiled Volume), ch. 59, § 5 (5).
——— Special licenses without payment of a fee may be issued to any incorporated organization of veterans to sell flags, badges, medals, buttons, flowers, etc.	Ann. Laws, vol. 3 (1946 Recompiled Volume), ch. 101, § 33.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MASSACHUSETTS—Continued

Type of law	Résumé	Citation
Veterans' service agency	Advisory boards in certain cities and towns	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 115, § 12.
	Duties of the State commissioner of veterans' services	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 115, § 2.
	—Restatement, duties of commissioner of veterans' services	Laws 1951, ch. 546 (ch. 115, § 2), (Ann. Laws 1933 as Supp.).
	Duties of veterans' agents in cities and towns	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 115, § 3.
	Local departments of veterans' services	Ann. Laws, vol. 4 (1948 Cum. Supp. to Recompiled Volume), ch. 115, §§ 10–15.

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Bonus	Civil War bounties	Comp. Laws (1929) § 830–844.
	World War I.—Amount: $15 for each month of service. (Time limitation on applications for benefits under this law expired Dec. 31, 1932.)	Comp. Laws (1929; Mason, Supp. 1940), §§ 864, 872–6.
	World War II.—Amount: $10 for each month of domestic service; $15 for each month of foreign service. Beneficiaries entitled to $500.	Const., Art. 10, § 23; Comp. Laws (1948) § 35.901–35.906, 35.921–35.932, as amended; Laws 1949, Nos. 14, 270.
	—Amendment of above provisions. For details, see sec. B on State Veterans' Bonus Legislation, p. 334–335.	P. A. 1951, Nos. 121, 122, 124; P. A. 1953, No. 134; P. A. 1954, No. 172.
	——— Court jurisdiction of rejected claims	Comp. Laws (1948), § 691.123a, as amended: Laws 1949, No. 253.

	Korean conflict.—Bonus to veterans who served during the period from June 27, 1950, through Dec. 31, 1953. For details, see sec. B on State Veterans' Bonus Legislation p. 335.	Const., art. 10, § 26; P. A. 1954, J. R. No. 2; P. A. 1955, No. 8.
Burial allowances and allied benefits.	*Burial.*—County allowance for the burial of certain veterans, wives, and widows.	Comp. Laws (1948), § 35.801–35–804.
	—Allowances under above provisions increased to $100; veterans estate must not exceed $5,000.	P. A. 1952, No. 121 (amends § 35.801) (Comp. Laws 1948).
	——— Privilege of removal of bodies to soldiers' burial grounds	Comp. Laws (1948) § 35.841–35.844.
	——— Provision for the burial of the remains of the Michigan members of the north Russia forces of the American Expeditionary Forces in cemeteries in northern Russia, or for their removal to the United States for burial by the Federal Government.	Comp. Laws (1929), §§ 923–926.
	Burial grounds.—counties authorized to purchase burial plots for deceased Civil War veterans.	Comp. Laws (1948) § 35.811–35.812.
	——— Powers of the Grand Army of the Republic, Sons of Veterans, Military Order of the Loyal Legion, World War Veterans, and the United Spanish War Veterans, as corporations, to establish cemeteries.	Comp. Laws (1948), §§ 35.217, 35.247, 35.264, 35.277.
	——— Powers of the State military board to purchase burial plots for certain Cifil War veterans.	Comp. Laws (1948), § 35.822.
	Headstones and markers.—Makes it a misdemeanor to destroy, deface, or carry away without authority any marker or memorial flag placed a. the grave of any veteran for memorial purposes.	Comp. Laws (1948), § 38.833.
	——— Municipalities may furnish, at public expense, metal markers for soldiers' graves, to mark graves for memorial purposes.	Comp. Laws (1948), § 35.831–35.832.
	——— The county shall apply to the United States for a suitable headstone, and shall have the headstone set in place.	Comp. Laws (1948), § 35.803–35.804.
Civil relief and emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Comp. Laws (1948), § 565.251a.
	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc. Termination of conservatorship.	Comp. Laws (1948), § 705.32–705.34.
	Evidence of death or other status of persons missing in action	Comp. Laws (1948), § 720.501–720.50.
	In divorce actions if one of the parties to the action is in the armed services, such party's testimony may be taken outside the court, in such manner as the court may direct.	Comp. Laws (1948), § 552.40.
	Oaths, affidavits of members of Armed Forces made before commissioned officer; validity.	P. A. 1952, No. 5 (amends § 617.83) (Comp. Laws 1948).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MICHIGAN—Continued

Type of law	Résumé	Citation
Civil relief and emergency provisions—Continued.	Powers of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Comp. Laws (1948), § 35.501.
	Provision for withholding from sale during the war and for 1 year thereafter, State tax lands in which persons in military service owned any estate or enforceable legal interest at the time title vested in the State.	Comp. Laws (1948), § 211.358h.
	Suspension of the powers of a trustee engaged in war service	Comp. Laws (1948), § 35.511–35.516.
Civil rights	Absent registration and voting	Comp. Laws (1948), §§ 151.22, 180.3–180.16.
	—Amendment of above provisions without significant change	P. A. 1952, No. 171 (amends § 180.15) (Comp. Laws 1948).
	Equal privileges to persons in military or naval uniform	Comp. Laws (1948), § 35.461–35.462.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—Persons authorized to administer oaths may not charge a veteran or his legal representative more than 15 cents for administering an oath, or giving any official certificate in connection with a claim for pension, bounty, or back pay. Such persons may not charge the widow, guardian to a minor child, or other legal representative of a veteran more than 25 cents for administering an oath.	Comp. Laws (1948), § 35.51–35.53.
	Public-record certification.—Free copies of vital statistics records for use in securing payment of any bonus, pension, or compensation under State or Federal law.	Comp. Laws (1948), § 326.16.
	——— The fee of a judge of probate is limited to 15 cents for a certificate of guardianship, administration, or of the death of a pensioner, or the widow, children, or other legal representatives of a pensioner, for the purpose of procuring the payment of any installment of pension.	Comp. Laws (1948), § 35.53.
	——— Transcripts under seal of any records of the offices of secretary of state, adjutant general, judges of probate, county clerks, and justices of the peace pertaining to pensions, insurance payments, or	Comp. Laws (1948), § 35.41.

	annuities are to be furnished without charge to veterans, their widows or other dependents.	
	Recording of death notices.—Local registrar shall record death of members of Armed Forces upon notice thereof.	P. A. 1951, No. 241 (amends § 326.17) (Comp. Laws 1948).
	Recording of discharge papers.—Discharge papers are recorded and indexed free of charge by county clerks.	Comp. Laws (1948), § 35.31–35.35.
	Service officers, etc.—Duties of the Michigan veterans' trust fund board of trustees and the veteran county committees to assist veterans and their dependents.	Comp. Laws (1948), §§ 35.604, 35.606, as amended; Laws 1949, No. 306.
Educational benefits; qualification for the professions and trades.	Exempts high school and county normal school students who enlisted during World War II, from taking the required course in civics in order to graduate.	Comp. Laws (1948), § 388.371–388.372.
	Financial assistance to institutions of higher education maintained by a school district as a university, college, or junior college to assist in cost of education of veterans of World War II. $250 from the State board of education for each veteran in attendance.	Comp. Laws (1948), § 35.131–35.133.
	No license of a person who was licensed to engage in a profession or occupation by the State shall expire while such licensee is in the Armed Forces.	Comp. Laws (1948), § 35.551–35.552.
	School districts maintaining an approved high school may operate veterans' institutes for the education of veterans of World War II. Schools may continue for 7 years after termination of hostilities of World War II.	Comp. Laws (1948), § 35.121–35.126.
	—Above provisions extended to include veterans of Korean conflict; time limit extended to 7 years after termination of Korean hostilities.	P. A. 1954, No. 13 (amends §§ 35.121, 35.124, 35.126) (Comp. Laws 1948).
	The supreme court may by rule modify certain regulations so as to admit to the State bar examination, certain applicants who were inducted into the Armed Forces of the United States before completing the legal educational requirements.	Comp. Laws (1948), § 601.53a, as amended; Laws 1949, No. 303.
	Veterans of World War I eligible to take the examination for admission to the bar in certain cases.	Comp. Laws (1948), § 35.431.
Educational opportunities for children of veterans.	Aid to children of veterans of any war disabled or killed in action. Free tuition in State institutions of secondary or college grade.	Comp. Laws (1948), § 25.111–35.112.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MICHIGAN—Continued

Type of law	Résumé	Citation
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act	Comp. Laws (1848), § 421.11.
	Custodian of the Michigan veterans' headquarters in the capitol shall be a veteran of World War I or World War II.	Comp. Laws (1948), § 35.231.
	Leaves of absence to municipal court judges in the armed services during World War II.	Comp. Laws (1948), § 730.102a.
	Members of the veteran county and district committees shall be veterans of World War II.	Comp. Laws (1948), § 35.606, as amended; Laws 1949, No. 306.
	Preference to veterans in employment in public departments and on public works of State and local units. Right to hearings on removal.	Comp. Laws (1948), § 35.401–35.404, as amended; Laws 1949, No. 143.
	Preference to veterans in county civil service	Comp. Laws (1948), § 38.412–38.413.
	Reinstatement of teachers within 90 days after termination of military service. Preservation of status or seniority rights and benefits under established regulations of the school district.	Comp. Laws (1948), § 388.421.
	The commandant and subordinate officers of the State Veterans' Facility of Michigan (formerly the Michigan Soldiers' Home) are required to be veterans.	Comp. Laws (1948), § 36.10.
	War-service credit to members of the municipal employees' retirement system.	Comp. Laws (1948), § 38.639.
	War-service credit under the School Employees' Retirement Act	Comp. Laws (1948), §§ 38.214, 38.318.
	—Amendment of above provisions to cover service both before and after July 1, 1945; no other significant changes.	P. A. 1951, No. 204 (amends §§ 38.318, 38.319) (Comp. Laws (1948)).
	War-service credit under the State employees' retirement system	Comp. Laws (1948), § 38.18, as amended; Laws 1949, No. 72.
Exemption from execution, garnishment, etc.	Bonus payments are not assignable or subject to garnishment, attachment or levy of execution.	Comp. Laws (1948), § 35.926, as amended; Laws 1949, No. 270.
General extension of benefits.	All rights and benefits enjoyed by men who served in Michigan regiments in the Civil War are extended to certain men who served in Batteries B and G, First New York Light Artillery, in said war.	Comp. Laws (1948), § 35.201–35.202.

Guardianship; administration of estates.	Proof of wills of persons who died while in the armed services. (Effective until 1 year after termination of World War II.)	Comp. Laws (1948), § 702.27.
	The commandant of the Michigan Soldiers' Home may be appointed guardian of a member of the home in certain cases.	Comp. Laws (1948), § 36.51–36.55.
	Uniform Veterans' Guardianship Act with Modifications. Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Comp. Laws (1948), § 35.71–35.91.
Homes (institutional)	Admission of veterans to the State veterans' facility formerly designated as the soldiers' home.	Comp. Laws (1948), §§ 36.1–36.12, 36.41–36.43.
	Admission to the home of the widows, wives, and mothers of soldiers, sailors, and marines.	Comp. Laws (1948), § 36.31–36.32.
	—Provisions regarding admission to State veterans' facility (home) of widows, wives, and mothers of veterans redefined to include veterans who served 90 days or more in any war, campaign, or expedition.	P. A. 1952, No. 94 (amends § 36.31) (Comp. Laws (1948)).
	Care of widows, wives, and mothers of veterans of certain wars at the soldiers' home.	Comp. Laws (1948), § 36.21–36.28.
Hospital benefits	An inmate of the soldiers' home, if adjudged insane, may be committed to a State hospital for the insane.	Comp. Laws (1948), § 330.30.
	Commitment of an incompetent veteran to a Federal hospital	Comp. Laws (1948), §§ 35.86, 35.86a.
	Hospitalization of persons afflicted with tuberculosis	Comp. Laws (1948), § 329.403.
Housing	Counties, cities, incorporated villages, and townships may undertake the development and administration of housing projects to provide dwellings for servicemen and veterans, and their families.	Comp. Laws (1948), § 125.871–125.872.
Loans, contracts of minors, etc.	Bank loans may be made pursuant to the Servicemen's Readjustment Act.	Comp. Laws (1948), § 487.73, as amended; Laws 1949, No. 87.
	Building and loan associations authorized to make loans pursuant to the Servicemen's Readjustment Act. Removal of minority disability.	Comp. Laws (1948), § 489.8b.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Comp. Laws (1948), § 35.541.
Medals	Award of medals for service in the Spanish-American War or the campaign in the Philippines.	Comp. Laws (1948), § 35.321–35.325.
Meeting places, memorial buildings, etc.	Erection of soldiers' monumental buildings by townships, incorporated villages, and cities in cooperation with veterans' organizations. Such buildings may be used to house military relics, and for various public purposes.	Comp. Laws (1948), § 35.851–35.854, 35.861–35.864, 35.871–35.873.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MICHIGAN—Continued

Type of law	Résumé	Citation
Meeting places, memorial buildings, etc.—Con.	Veterans' organizations may unite with any township, village, city, or county for the purpose of erecting memorial buildings to be used jointly by the various organizations and the municipalities.	Comp. Laws (1948), § 35.217, 35.247, 35.264, 35.277, 35.337.
Records, relics, etc.	Enrollment of certain persons as enlisted from Michigan during the Civil War.	Comp. Laws (1948), § 35.201–35.202.
	Preservation of battle flags; veterans' committee to solicit relics and place them in the military museum in the capitol.	Comp. Laws (1948), § 35.881–35.883.
	Preservation of records and history of veterans of World War I and World War II.	Comp. Laws (1948), § 35.231.
	Publication of record of Michigan soldiers and sailors in the Civil War, 1861 to 1865.	Comp. Laws (1948), § 35.191–35.192.
Relief and rehabilitation	Aid to Spanish-American War veterans.	Comp. Laws (1948), § 35.301–35.308.
	County relief of veterans, their wives, widows, minor children, and mothers.	Comp. Laws (1948), § 35.21–35.27.
	Discharge from parole shall be granted to certain honorably discharged veterans of World War II.	Comp. Laws (1948), § 798.201.
	State aid for the relief of sick, disabled, and needy ex-soldiers, sailors, and marines of the Spanish-American War.	Comp. Laws (1948), §§ 35.951, 35.961.
	Veterans' trust fund created to provide for the needs of Michigan veterans of World War II, their wives, and dependents. Funds are allocated to county and district committees on the basis of veteran population.	Comp. Laws (1948), § 35.601–35.610, as amended; Laws 1949, Nos. 197, 306; §§ 35.651–35.653, 35.661–35.662.
	—Provisions extended to include veterans of Korean conflict, their wives and dependents.	P. A. 1951, No. 123 (amends §§ 35.601, 35.602) (Comp. Laws 1948).
Tax and license exemptions.	*Peddler's license.*—Veterans are exempt from license fee.	Comp. Laws (1948), § 35.441–35.443.
	Property tax.—Exemption of memorial homes of World War veterans.	Comp. Laws (1948), § 211.7, as amended; Laws 1949, Nos. 24, 55.

	——— Exemption of personal property of certain veterans' organizations.	Comp. Laws (1948), § 211.9, as amended; Laws 1949, No. 261.
	——— Homestead exemption to the value of $2,000 to disabled veterans of the Philippine Insurrection, the China Relief Expedition, the Spanish-American, Indian, Civil, Mexican, World Wars I and II and their widows. Exemption not available to owners of taxable property of greater value than $7,500.	Comp. Laws (1948), § 211.7, as amended; Laws 1949, Nos. 24, 55.
	—Amendment provides for refunds if taxes have been paid on exempt property; no other significant changes.	P. A. 1951, No. 169 (amends § 211.7). (Comp. Laws 1948).
	——— Intangible property of posts of the Grand Army of the Republic and Sons of Veterans' Unions exempt from taxation.	Comp. Laws (1948), § 205.133 (7).
	——— Pensions received from United States Government exempt from personal property tax.	Comp. Laws (1948), § 211.9, as amended; Laws 1949, No. 261.
Transportation, privileges, etc.	Common carriers may provide free transportation to inmates of soldiers' homes.	Comp. Laws (1948), § 462.5.
	Veterans who have disability equivalent to those prescribed in Public Law 187 (82d Cong.) exempt from local parking regulations with certain exceptions.	P. A. 1951, No. 47; P. A. 1952, No. 90 (amends § 257.675) (Comp. Laws 1948).
Uniforms	Wearing of the uniform of the United States Army or Navy by inmates of the veterans' or soldiers' homes.	Comp. Laws (1948), § 750.401.
Veterans' organizations	*Conventions; reports of proceedings.*—Annual reports to the Governor shall be printed and distributed to camps and auxiliaries.	Comp. Laws (1948), §§ 35.232, 35.282, 35.292.
	——— Counties authorized to appropriate $1,000 toward the expenses of veterans' conventions. Counties of 50,000 population or over may appropriate $5,000; counties of 500,000 population or over may appropriate $25,000.	Comp. Laws (1948), § 35.481.
	—Amendment extends above provisions to cities as well as counties; other provisions of law remain the same.	P. A. 1952, No. 115 (amends § 35.481) (Comp. Laws 1948).
	Conveyance by State of certain lands in Roscommon County to Veterans' of Foreign Wars.	P. A. 1951, No. 168.
	Corporate rights.—Incorporation of certain veterans' organizations and auxiliaries.	Comp. Laws (1948), §§ 35.211–35.227, 35.241–35.265, 35.271–35–278, 35.331–35.338.
	Insignia.—Unauthorized wearing or use of the registered name or insignia of certain veterans' organizations declared a misdemeanor.	Comp. Laws (1948), §§ 430.1–430.7, 430.101–430.105, 430.151.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MICHIGAN—Continued

Type of law	Résumé	Citation
Veterans' organizations—Continued.	*Meeting places, etc.*—Any county, city, town, village, or school district may lease public buildings to veterans' organizations for 5 years at nominal rent.	Comp. Laws (1948), § 35.491.
	——— Armory privileges	Comp. Laws (1948), § 32.72.
	——— Quarters at State capitol for certain veterans' organizations	Comp. Laws (1948), §§ 35.231–35.232, 35.281–35.282, 35.291–35.292.
	Records.—Records, files, and documents of the department of Michigan Grand Army of the Republic transferred to the Michigan historical commission for safekeeping.	Comp. Laws (1948), § 35.232.
	Relief to veterans, etc.—Veteran county committees shall consist of representatives from the various veterans' organizations within the county.	Comp. Laws (1948), § 35.606, as amended; Laws 1949, No. 306.
	Tax exemptions etc.—Exemption of personal property of certain veterans' organizations.	Comp. Laws (1948), § 211.9, as amended; Laws 1949, No. 261.
	——— Intangible property of posts of the Grand Army of the Republic and Sons of Veterans' Unions exempt from taxation.	Comp. Laws (1948), § 205.133 (7).
	——— Memorial homes of World War veterans exempt from property tax.	Comp. Laws (1948), § 211.7, as amended; Laws 1949, Nos. 24, 55.
	———Veterans' groups may sponsor boxing, sparring, or wrestling match or exhibition for charitable purpose without payment of fee for license or permit.	P. A. 1953, No. 65 (amends § 431.111) (Comp. Laws 1948).
Veterans' service agency	Local councils of veterans' affairs	Comp. Laws (1948), § 35.11, as amended; Laws 1949, No. 91.
	Michigan veterans' trust fund board of trustees	Comp. Laws (1948), § 35.601–35.604, as amended; Laws 1949, No. 306.
	—Amendment of provisions without significant change	P. A. 1954, No. 117 (amends § 35.603) (Comp. Laws 1948).
	Veteran county committees	Comp. Laws (1948), § 35.606, as amended; Laws 1949, No. 306.

	Veterans' readjustment center advisory board	P. A. 1951, No. 123; P. A. 1952, No. 84; P. A. 1954, No. 117 (amends § 35.601) (Comp. Laws 1948).

MINNESOTA

Bonus	Bonus to veterans of Spanish-American War, Philippine Insurrection, and China Relief Expedition. (Time limitation for benefits expired June 30, 1935.)	Laws 1931, ch. 405, as amended; Laws 1935, chs. 193, 204.
	World War I.—Amount: $15 for each month of active service, minimum $50.	Stat. Ann. (1945), §§ 197.31–197.38.
	World War II.—Amount: $10 per month for domestic service, maximum $270; $15 per month for foreign service, maximum $400.	Const., art. 20; Laws 1949, ch. 642.
	—Amendment of above provisions. For details, see sec. B on State Veterans' Bonus Legislation, p. 335.	Minn. Stat. 1953, § 197.80–197.97 (Stat. 1953).
Burial allowances and allied benefits.	*Burial.*—State allowance for burial of indigent veterans. Burial may not be in potter's field. Relatives or comrades of the deceased may be allowed to conduct the funeral. Allowance for a flag for each grave.	Stat. Ann. (1945), § 197.20.
	—Above provisions extended to veterans of Korean hostilities	Laws 1953, ch. 669; Laws 1955, ch. 4 (§ 197.20) (Stat. 1953).
	Burial grounds.—Power of counties to establish a "soldiers' rest." No charge shall be made for space therein.	Stat. Ann. (1945), §§ 375.36–375.38.
	——— Provision for a burial lot near a State hospital for the insane for burial of certain indigent veterans dying in such hospital or in that vicinity, and of wives or widows of such veterans. Appropriations may be made to the nearest post of the Grand Army of the Republic for care of such burial lot.	Stat. Ann. (1945), §§ 197.50–197.52.
	Grave care and registration.—Cities, villages, and towns are required to decorate veterans' graves not otherwise decorated on Memorial Day.	Stat. Ann. (1945), § 465.51.
	——— Counties may appropriate funds for the improvement and maintenance of abandoned cemeteries containing the remains of war veterans.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 306.243.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MINNESOTA—Continued

Type of law	Résumé	Citation
Burial allowances and allied benefits—Con.	*Burial grounds.*—Duties of commissioner of veterans' affairs	Stat. Ann. (Cum. An. Pocket Part, 1948), § 196.05 (5).
	——— Reports to the commissioner of veterans' affairs of the burial of a veteran shall include the name of the veteran and the location of his grave in the cemetery by lot number.	Stat. Ann. (1945), § 306.03.
	Headstones and markers.—The commissioner of veterans' affairs shall apply to the Federal Government for a headstone. State allowance for having stone set up, for having a stone furnished other than by the State or Federal Government engraved with the designation of the organization to which the person belonged. A separate State allowance for a headstone is available if the application to the Federal Government is unsuccessful.	Stat. Ann. (1945; Cum. An. Pocket Part, 1948), § 197.21–197.22.
	—Above provisions extended to veterans of Korean hostilities	Laws 1953, ch. 669 (§ 197.21) (Stat. 1953).
	——— The commissioner of veterans' affairs shall, upon petition, furnish markers for veterans' graves to mark such graves for memorial purposes.	Stat. Ann. (1945), § 197.23–197.24.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Stat. Ann. (1945; Cum. An. Pocket Part, 1948), § 358.27–358.271.
	Affidavit concerning military service status of owner of mortgaged premises upon foreclosure of real-estate mortgage.	Stat. Ann. (1945), § 580.15.
	Civil Relief Act (expired, Dec. 31, 1946)	Laws 1943, ch. 431.
	Contracts relating to the purchase of tax-forfeited lands with members of the Armed Forces may not be canceled for nonpayment during military service.	Stat. Ann. (1945), § 282.11.
	Evidence of death or other status of persons missing in action	Stat. Ann. (Cum. An. Pocket Part, 1948), § 600.24–600.26.
	Extension of time for commencing certain actions for damages whenever the claimant or his attorney is in the military service of the United States.	Stat. Ann. (1945), § 465.091.
	Hunting and fishing privileges to those in military service	Stat. Ann. (1945), § 98.47, Subd. 2.

	Motor vehicle drivers' licenses continued in effect without renewal until 60 days after discharge from military service. (Repealed, Laws 1947, ch. 479, § 3.)	Stat. Ann. (1945), § 171.27.
	Operation of motor vehicle by soldiers and sailors in time of war	Stat. Ann. (1945), § 168.034.
	Powers of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Stat. Ann. (Cum. An. Pocket Part, 1948), §§ 507.391–507.394.
	Preservation of rights under a confession of judgment during military service and for 6 months thereafter. Affidavit and payment of real property taxes or exemption from such taxes are required.	Laws 1945, ch. 120.
	Suspension of fiduciary powers during war service	Stat. Ann. (1945), § 501.45.
Civil rights	Absentee registration and voting	Stat. Ann. (1945), § 201.191; Laws 1949, ch. 383 (Coded as §§ 203.15–203.28).
	Exemption of servicemen from payment of fee required of absent voters.	Stat. Ann. (1945), § 203.05.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Free copies of vital statistics records or certified copies of discharges recorded pursuant to statute, for use in presentation of claims to the United States Veterans' Administration or in connection with any veterans' organization or the State department of veterans' affairs.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 197.63.
	—Amendment of above provisions without significant change	Laws 1953, ch. 669 (§ 197.63) (Stat. 1953).
	Recording of discharges.—Certificates of discharge may be recorded in the office of the register of deeds without the payment of any fee.	Stat. Ann. (1945), §§ 386.20–386.22.
	Service officers, etc.—Duties of the commissioner of veterans' affairs in assisting veterans having claims against the United States for pension, bounty, or back pay arising out of or by reason of any war or any Federal military or naval service.	Stat. Ann. (Cum. An. Pocket Part 1948), § 196.05.
	——— The adjutant general shall act as agent for veterans having claims against the United States for pensions, bounty, or back pay, arising out of or by reason of war or Federal service, and prosecute such claims without charge.	Stat. Ann. (1945), § 190.09.
	——— The veterans' service officer shall aid all veterans in securing benefits provided by law on account of military service.	Stat. Ann. (1945), § 197.603.
	——— Veterans' referral center shall aid veterans in securing benefits provided by law on account of military service.	Stat. Ann. (1945), § 197.64.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MINNESOTA—Continued

Type of law	Résumé	Citation
Educational benefits; qualification for the pro-professions and trades.	Certain law-school graduates may be admitted to the bar without examination.	Laws 1947, ch. 285.
	Contracts between the State teachers college and the Federal Government for instruction, etc., of veterans.	Stat. Ann. (1945), § 136.035, 136.18–136.19.
	Exemption of watchmakers from examination upon application for certificate within 1 year after discharge from military service.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 326.544.
	Limitation on expenditures for tuition of soldiers. Benefits not available to veterans entitled to similar benefits under Federal law.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 197.75.
	Reimbursement of tuition to certain students at the University of Minnesota.	Stat. Ann. (1945), § 137.10.
	Renewal of professional licenses and certificates of registration within 6 months after discharge from military service.	Stat. Ann. (1945), § 326.55.
	Service credit to veterans of World War I or World War II who are applicants for certificates of registration under the law governing architects, engineers, and surveyors.	Stat. Ann. (1945), § 326.10.
Educational opportunities for children of veterans.	Aid to children of veterans of World War I who died in the service or as a result of such service. Amount: $250 maximum per year for each child. Free tuition in State institutions of secondary or college grade.	Stat. Ann. (1945; Cum. An. Pocket Part, 1948), § 197.09–197.12.
	Aid to children of deceased veterans of World War II. Amount: $250 maximum per year for each child.	Stat. Ann. (1945; Cum. An. Pocket Part, 1948), § 197.71, 197.75.
	Aid to children of deceased veterans of World Wars I and II.—Extended to children of deceased veterans of Korean hostilities; requires 2 years' residence at time of application; veteran must have been resident 6 months before entering service; adds to qualified schools.	Laws 1951, ch. 486; Laws 1953, ch. 108; Laws 1955, chs. 4, 44, 45 (§ 197.75) (Stat. 1953).
Employment preferences, privileges, etc.	Benefits under the Unemployment Compensation Act	Stat. Ann. (1945; Cum. An. Pocket Part, 1948), § 268.06.
	—Amendment of above provisions without significant change	Laws 1953, ch. 699 (§268.08) (Stat. 1953).
	Eligibility of certain World War II veterans for employment as State highway patrolmen.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 43.171.
	—Above provisions extended to veterans of Korean conflict	Laws 1953, ch. 699 (§ 43.171) (Stat. 1953).

Inclusion of war service in period of service qualifying for pension from the firemen's relief association in cities of the first class.	Stat. Ann. (1945), § 69.47.
Inclusion of war service in period of service qualifying for pension under the Police Retirement Act in cities of the first class.	Stat. Ann. (1945), § 423.012, 423.153.
Interim legislative commission to study veterans' preference in public employment and civil-service laws of the State.	Laws 1949, ch. 741.
Leaves of absence for State and municipal officers and employees in the armed forces of the United States; reemployment without loss of seniority rights, insurance benefits, etc., upon termination of military service.	Stat. Ann. (1945), § 192.26–192.264.
Preferences in the appointment of a commissioner of veterans' affairs	Stat. Ann. (1945), § 196.02, as amended; Laws 1949, ch. 738, § 20.
Preference in the appointment of employees in the department of veterans' affairs.	Stat. Ann. (1945), §§ 196.14, 197.76.
Preference in selecting county service officers	Stat. Ann. (1945), § 197.601.
—Amendment of above provisions without significant change	Laws 1953, ch. 699 (§ 197.601) (Stat. 1953).
Preference in selecting trustees, officers, and employees of the soldiers' home.	Stat. Ann. (1945), § 198.06.
Preference under the State civil service	Stat. Ann. (1945), § 43.30, as amended; Laws 1949, ch. 222.
—Amendment of above provisions without significant change; law applies to widows and to wives of disabled veterans (5 and 10 points to reach passing grade, if passing go to top of list).	Laws 1953, ch. 699 (§ 43.30) (Stat. 1953).
Preference to war veterans, their wives or widows, in public departments and on public works in State and local units.	Stat. Ann. (1945), §§ 197.45–197.48, as amended; Laws 1949, ch. 687.
—Extended to veterans of Korean hostilities, their wives and widows.	Laws 1953, ch. 699 (§ 197.45) (Stat. 1953).
Retention of position on eligible register of police department during military service.	Stat. Ann. (1945), § 419.06.
Seniority rights of veterans under the State civil service	Stat. Ann. (1945), § 43.23, as amended; Laws 1949, ch. 611.
The commissioner of veterans' affairs may establish and provide an employment, placement, and advisement service for disabled veterans.	Stat. Ann. (1945), § 197.06.
War-service credit under the employees' retirement law in cities of the first class.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 422.10.
War-service credit under the law relating to the retirement of probate judges.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 490.12.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MINNESOTA—Continued

Type of law	Résumé	Citation
Employment preferences, privileges, etc.—Con.	War-service credit under the State Employees Retirement Act	Stat. Ann. (1945; Cum. An. Pocket Part, 1948), § 352.01, 352.04, 352.09, 352.11, as amended; Laws 1949, ch. 644.
Exemption from execution, garnishment, etc.	Veteran's pension, bonus, adjusted compensation, allotment or other benefit received from the State or Federal Government exempt from legal process for a period of 1 year after receipt thereof.	Stat. Ann. (1945), § 550.38.
	World War II bonus payments exempt from garnishment, attachment, or levy of execution.	Laws 1949, ch. 642, § 22.
General extension of benefits.	Disabled veterans of all wars and their dependents entitled to same privileges formerly extended to disabled veterans of specific wars.	Stat. Ann. (1945), § 196.17.
Guardianship; administration of estates.	Admission to probate of noncupative will of a soldier dying in active service.	Stat. Ann. (1945), § 525.182.
	Provision for notice of a hearing on an account of a guardian to be given the regional office of the Veterans' Administration.	Stat. Ann. (1945), § 525.581.
	The commission on veterans affairs shall act as guardian for minors and incompetent persons receiving moneys from the United States Government when no other suitable person will consent to act.	Stat. Ann. (1945), § 197.06 (5).
Homes (institutional)	Admission of veterans of any war, their wives, widows, or mothers to the Minnesota Soldiers Home.	Stat. Ann. (1945), § 198.01–198.23.
	—Amendment of above provisions without significant change	Laws 1953, ch. 117 (§ 198.02) (Stat. 1953).
	Use of certain funds for the maintenance of a hobby shop for the inmates of the Soldiers Home.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 198.24.
Hospital benefits	Collection of funds from Federal Government to care for and maintain certain veterans in State hospitals.	Stat. Ann. (1945), § 197.01–197.02.
	Commissioner of veterans' affairs directed to investigate treatment accorded veterans confined in public institutions.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 196.05 (15).
	Commitment of incompetent veterans to State or Federal institutions	Stat. Ann. (Cum. An. Pocket Part, 1948), § 525.753.
	County and city aid in operating rest camps for disabled or needy veterans and their families.	Stat. Ann. (1945), § 197.18–197.19.

	Duties of commissioner of veterans' affairs	Stat. Ann. (Cum. An. Pocket Part, 1948), § 196.05.
	Emergency hospitalization from the State soldiers' welfare fund	Stat. Ann. (1945), § 197.03–197.06.
	Provision for a State recreation and recuperation camp for disabled veterans to be known as the Big Island Veterans Camp.	Stat. Ann. (1945; Cum. An. Pocket Part, 1948), § 197.13–197.17.
Housing	Preference to veterans of World War II and the families of such veterans (including the families of those who died in the service), under the Municipal Housing and Redevelopment Act.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 462.421 (22), as amended; Laws 1949, ch. 505, § 462–485.
	—Extends above provisions to veterans of Korean hostilities	Laws 1951, ch. 32, Laws 1953, ch. 699 (§ 462.421) (Stat. 1953).
Land settlement benefits	Cities of the third class may convey to veterans unused lands not needed by the city.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 465.59.
	Purchase of tax-forfeited lands by veterans of World War I or World War II.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 282.031–282.037, as amended; Laws 1949, ch. 456.
	—Above provisions extended to veterans of Korean hostilities; other changes not significant.	Laws 1951, chs. 81, 635; Laws 1953, ch. 699; Laws 1955, chs. 4, 663 (§§ 282.031, 282.032) (Stat. 1953).
Loans, contracts of minors, etc.	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 48.245.
	—Above provisions extended to spouse of veteran; also applies to National Housing Act and Defense Housing and Community Facilities and Services Act of 1951.	Laws 1953, ch. 699 (§ 48.245) (Stat. 1953).
Medals, certificates, etc	Awards to officers and enlisted men of the national guard for service during periods of war and for which no medals or bars are authorized by the Federal Government.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 192.23.
	Provision for the issuance of a "certificate of military service" to Civil War veterans.	Stat. Ann. (1945), § 197.39–197.41.
Memorials	Counties may erect memorials	Laws 1951, ch. 82 (§ 375.18) (Stat. 1953).
Patriotic holidays	Cities are authorized to expend money for Memorial Day observance	Stat. Ann. (1945), § 465.50.
	Counties are authorized to expend money for Memorial Day observance	Stat. Ann. (1945), § 375.34–375.35.
Pensions	Any woman unheard of for 20 years who deserted her husband prior to his enlistment in the World War, if he died in the war, is presumed to have predeceased him and his next of kin at time of his death shall receive his war-risk insurance.	Stat. Ann. (1945), § 197.49.
	Pensions for Indian War veterans	Stat. Ann. (1945), § 197.42–197.44.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MINNESOTA—Continued

Type of law	Résumé	Citation
Records, relics, etc	Adjutant general authorized to keep an alphabetical list of Minnesota volunteers in the Civil War, and to compile and maintain individual records of such veterans as well as those who have served in other wars including the First World War and subsequent wars.	Stat. Ann. (1945), § 190.13.
	Compilation of individual records of World War II veterans may be authorized by the boards of county commissioners.	Stat. Ann. (1945), § 375.383.
	—Above provisions extended to include veterans of Korean hostilities; further authorized to print and distribute.	Laws 1953, ch. 699 (§ 375.383) (Stat. 1953).
	Names of deceased veterans may be inscribed on columns in certain public buildings in a county and city of the first class.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 374.23.
	—Above provisions extended to include names of deceased veterans of Korean hostilities.	Laws 1953, ch. 699 (§ 374.23) (Stat. 1953).
	Preservation of flags and colors carried by Minnesota troops in time of war.	Stat. Ann. (1945), § 190.09.
Relief and rehabilitation	Authorizes the soldiers' home board to extend relief outside the home to soldiers' widows, deserted wives, children or parents.	Stat. Ann. (1945), § 198.11–198.22.
	Duties of commissioner of veterans' affairs	Stat. Ann. (Cum. An. Pocket Part, 1948), § 196.05.
	State recreation and recuperation camp for disabled veterans to be known as the Big Island Veterans Camp.	Stat. Ann. (1945; Cum. An. Pocket Part, 1948), § 197.13–197.17.
	Use of soldiers' welfare fund to aid veterans and their dependents in securing compensation, hospitalization, or other such benefits and to maintain such persons in an emergency.	Stat. Ann. (1945), § 197.03–197.07.
	Veterans referral center may be established in any city of the second class.	Stat. Ann. (1945), § 197.64.
	Village aid to ex-servicemen	Stat. Ann. (1945), § 447.04.
	War veterans' fund created to provide veterans of World War II with the necessities of life and such other needs, including but not limited to tools and equipment for use in trade or business, as may assist in their rehabilitation. Expenditures shall be made by the commissioner of veterans affairs. Amount: $250 maximum. Benefits shall not continue longer than 5 years after discharge from service.	Stat. Ann. (1945; Cum. An. Pocket Part, 1948), § 197.71–197.77, as amended; Laws 1949, ch. 617.

	continue longer than 5 years after discharge from service.	
Tax and license fee exemptions.	*Chauffeurs license.*—Renewal without charge or physical examination for veterans serving subsequent to Dec. 7, 1941.	Laws 1951, ch. 90 (§ 168.423) (Stat. 1953).
	Gift tax.—Gifts to or for the use of veterans' organizations exempt from gift tax.	Stat. Ann. (1945), § 292.04.
	Income tax.—Abatement of State income tax imposed for the taxable year in which an individual died in active military service during World War II.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 290.65, Subd. 15.
	——— Exemption of first $2,000 received as military compensation from State income tax. Applicable to taxable year 1942 and subsequent taxable years, but not beyond 2 years after cessation of hostilities.	Stat. Ann. (1945; Cum. An. Pocket Part, 1948), § 290.65.
	——— Exemption of mustering-out payments	Stat. Ann. (Cum. An. Pocket Part, 1948), § 290.08 (15).
	——— World War II bonus payments exempt from taxation	Laws 1949, ch. 642, § 21.
	Motor vehicle license.—Motor vehicle exemption from registration tax during active military service of owner. It may be operated by him while on furlough or leave of absence.	Stat. Ann. (1945), § 168.031.
	——— Motor vehicles furnished free by United States Government to disabled veterans exempt from registration tax.	Laws 1951, ch. 248 (§ 168.031) (Stat. 1953).
	Peddler's license.—Veterans are exempt from the payment of fee	Stat. Ann. (Cum. An. Pocket Part, 1948), § 197.59.
	—Above provisions extended to veterans of Korean hostilities	Laws 1953, ch. 699; Laws 1955, ch. 4 (§ 197.59) (Stat. 1953).
	Professional and occupational licenses.—Exemption from payment of renewal fees during active military service and for 6 months after discharge.	Stat. Ann. (1945), § 326.55.
	Property tax.—Homestead exemption to members of the Armed Forces of the United States.	Stat. Ann. (1945), § 273.13, Subd. 10.
	——— Preservation of status of householder in relation to exemption of personal property during active military service in World War II and for 6 months after discharge.	Stat. Ann. (1945), § 272.02.
	——— Protection to persons in the military service owning lands on which time of redemption from delinquent taxes has expired.	Stat. Ann. (1945), § 281.273–281.277.
	——— Stay of proceedings for the enforcement of delinquent taxes on real estate during military service. (Effective until May 15, 1945, or for 6 months after the "war is terminated by a treaty of peace proclaimed by the President of the United States.")	Stat. Ann. (1945), § 279.01 (note: Laws 1943, ch. 641).
Transportation, motor vehicles, etc., privileges.	Common carrier may provide free transportation to inmates of soldiers' homes.	Stat. Ann. (1945), § 218.31.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MINNESOTA—Continued

Type of law	Résumé	Citation
Veterans' organizations	*Corporate rights.*—Formation of corporations	Stat. Ann. (1945), § 312.01–312.04.
	Insignia.—Unauthorized wearing or use of insignia, badges, etc., of veterans' organizations declared a misdemeanor punishable by imprisonment for not more than 60 days or a fine not to exceed $50, or both.	Stat. Ann. (1945), § 614.35.
	Meeting places, etc.—A county or city of the first class may provide a meeting place for veterans' organizations in the city hall or courthouse.	Stat. Ann. (Cum. An. Pocket Part, 1948), § 374.21.
	——— Quarters in State capitol or other State office building for the Grand Army of the Republic, American Legion, and certain other veterans' organizations.	Stat. Ann. (1945), § 197.53–197.58.
	Patriotic holiday observance.—County appropriation for observance of Memorial Day through veterans' organizations.	Stat. Ann. (1945), § 375.34–375.35.
	Records, relics, etc.—Veterans headquarters in State capitol to be used for the deposit of records, relics, etc., for safekeeping.	Stat. Ann. (1945), § 197.58.
	Relief to veterans, etc.—Appropriations: Minnesota Department, GAR $900 (1948), $125 (1949); United Spanish War Veterans, $1,000 (1948 and 1949); Disabled American Veterans, $7,500 (1948 and 1949); Veterans Foreign Wars, $7,500 (1948 and 1949).	Laws 1947, ch. 539, § 3–6.
	Tax exemptions.—Gifts to or for the use of veterans' organizations are exempt from gift tax.	Stat. Ann. (1945), § 292.04.
	Uniforms, etc.—Adjutant general may issue to any camp of the military organization known as the Sons of Veterans, United States of America, and other organizations composed of veterans of any war, arms and accouterments owned by the State and not in use, bond for the safe return of such property to be given by some member of the organization.	Stat. Ann. (1945), § 190.12.
Veterans' service agency	Department of veterans' affairs under supervision and control of the commissioner of veterans' affairs.	Stat. Ann. (1945); Cum. An. Pocket Part, 1948), § 196.01–196.17, as amended; Laws 1949, ch. 739, § 20.

	County service officers	Stat. Ann. (1945, Cum. An. Pocket Part, 1948), § 197.60–197.607, as amended; Laws 1949, ch. 583.
	MISSISSIPPI	
Burial allowances and allied benefits.	*Burial.*—Counties may donate money for burial of indigent Confederate pensioners.	Code Ann. (1942), § 2998 (a).
	Grave care.—Counties may donate money for the location, marking, care, and maintenance of graves of Confederate dead.	Code Ann. (1942), § 2998 (b), (b–1).
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Code Ann. (Cum. Supp. 1948), § 857–01.
	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc., termination of guardianship.	Code Ann. (Cum. Supp. 1948), § 450–01.
Civil rights	Absentee registration and voting (automatically repealed at end of war).	Code Ann. (Cum. Supp. 1948), §§ 3196–3203.
	Restoration of right of suffrage to any honorably discharged veteran of World War I or World War II who may have lost such right by reason of conviction of crime. Not applicable to anyone having an unfinished or suspended sentence.	Code Ann. (Cum. Supp. 1948), §§ 2563.5.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—Notarial powers of American Legion post service officers in connection with matters affecting the veterans of all wars, their heirs and dependents, in claims against the United States Government. Such officers may not charge for services.	Code Ann. (Cum. Supp. 1948), § 7514.
	——— Provides validation of notarized instruments shall apply to the spouse of a member of the Armed Forces as well as the member.	Laws 1954, ch. 247 (Miss. Code 1942, Cum. Supp. 1952, § 4025–01).
	——— The State service commissioner and assistants are authorized to administer oaths and affirmations, to take acknowledgments, and to perform all other duties required of notaries public.	Code Ann. (Cum. Supp. 1948), § 7486–08.
	Public-record certification.—Bureau of vital statistics authorized to furnish without charge to veterans of certain wars or their authorized agents, copies of birth and death certificates required to adjudicate claims before the U. S. Veterans' Administration. Requests for certified copies must be accompanied by a statement from a service officer or an officer of the Veterans' Administration to the effect that veteran is unable to pay the 50-cent fee.	Code Ann. (1942), § 7515.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MISSISSIPPI—Continued

Type of law	Résumé	Citation
Claims; assistance in obtaining benefits; safekeeping of papers—Con.	*Public-record certification.*—Chancery clerks are required to furnish without charge to veterans, their dependents, or authorized representatives, certified copies of records of honorable discharges and other certificates of service.	Code Ann. (Cum. Supp. 1948), § 7516.
	——— Free copies of public records for wards of the Veterans' Administration, under the Uniform Guardianship Act.	Code Ann. (1942), § 7505.
	Recording of discharges.—Recordation of discharge certificates and certificates of service, free of charge.	Code Ann. (Cum. Supp. 1948), § 7516.
	Service officers, etc.—The county welfare departments shall cooperate with the State service commissioner and aid veterans, their relatives, beneficiaries or dependents, in securing from the United States any compensation, hospitalization, insurance, or other benefits to which they may be entitled.	Code Ann. (Cum. Supp. 1948), § 7486–09.
	——— The State veterans' affairs Board (State service commissioner and assistant service commissioners) shall assist former and present members of the Armed Forces of the United States and their dependents, in securing any benefit or privilege under any Federal or State law or regulation, to which they may be entitled.	Code Ann. (Cum. Supp. 1948), § 7486.02 to § 7486.03.
	Educational institutions for education of war veterans eligible for benefits under the Servicemen's Readjustment Act, to be designated by the Governor; acquisition of surplus Federal property.	Code Ann. (Cum. Supp. 1948), § 7516.3–01 to § 7516.02.
	Exemption of attorneys in the Armed Forces from payment of State bar association dues during active military service.	Code Ann. (1942), § 8698.
	Funds for education and training of returned war veterans	Code Ann. (Cum. Supp. 1948), § 7516.3–03.
	Powers and duties of State building commission in the training of returned veterans in proper educational institutions and in maintaining an office for the State director of on-the-job training for veterans.	Code Ann. (Cum. Supp. 1948), § 9023–02.
	Special bar examination for certain law students within draft age	Code Ann. (1942), § 8656.
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act	Code Ann. (Cum. Supp. 1948), § 7446.

	In the selection of members of the State veterans 'affairs board and the State service commissioners, preference shall be given to veterans of World Wars I and II.	Code Ann. (Cum. Supp. 1948), § 7486–01 to § 7486–02.
	Preference to World War veterans in the appointment or reappointment of highway patrolmen.	Code Ann. (Cum. Supp. 1948), §§ 8079–8080.
	Reinstatement of State, county, and municipal officers and employees upon termination of military service.	Code Ann. (Cum. Supp. 1948), § 8599.
Guardianship; administration of estate.	Admission to probate of wills executed by deceased servicemen during World War II.	Code Ann. (Cum. Supp. 1948), § 501–01.
	Uniform Veterans' Guardianship Act with modifications. Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Code Ann. (1942; Cum. Supp. 1948), §§ 7493–7511.
Homes (institutional)	Admission of Confederate veterans, their wives or widows, to the Beauvoir Soldiers' Home.	Code Ann. (1942), §§ 7447–7461.
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under the Uniform Guardianship Act.	Code Ann. (Cum. Supp. 1948), § 7506.
Housing	Emergency housing in cities and counties for veterans of World War II. Suspension of zoning, etc., laws.	Code Ann. (Cum. Supp. 1948), § 7516.7–01 to § 7516.7–08.
	Municipalities authorized to contract with the Federal Government to furnish temporary housing for veterans.	Code Ann. (Cum. Supp. 1948) § 7516.7–11.
	Residential subdivisions for World War II veterans in the first judicial district of Hinds County.	Code Ann. (Cum. Supp. 1948), § 7516.7–21 to § 7516.7–26.
Land settlement benefits	Farm and home aid for veterans	Code Ann. (Cum. Supp. 1948), §§ 7517–7532.
	—Extends above provisions to veterans of Korean conflict	Laws 1952, ch. 311 (Miss. Code 1942, 1952 recompiled vol. 5A, § 7518).
	Veterans' Farm and Home Purchase Act of 1950.—Veterans of World Wars I and II and Korean conflicts are eligible for loans under the act (but must have been denied loans under Servicemen's Readjustment Act). Disabled veterans given preference. Cost of board must not exceed $6,000 for purchase of farm or home. Total cost must not exceed $7,000 except for veterans who have lost use of both legs and qualify for Federal donation to cost of dwelling.	Laws 1950, ch. 465 (Miss. Code 1942, 1952 recompiled vol. 5A, §§ 7517–7532).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MISSISSIPPI—Continued

Type of law	Résumé	Citation
Loans, contracts of minors, etc.	Financial institutions authorized to make loans to eligible veterans pursuant to the Servicemen's Readjustment Act.	Code Ann. (Cum. Supp. 1948), § 7516.5-01.
	Removal of minority disability of veterans eligible for benefits under Farm and Home Purchase Act of 1950.	Laws 1950, ch. 465 Miss. Code 1942, 1952 recompiled vol. 5A, § 7531.7.
	Removal of minority disability of veterans eligible for loans under the Servicemen's Readjustment Act.	Code Ann. (Cum. Supp. 1948), § 7516.5-02 to § 7516.5-03.
Pensions	Pensions to Confederate veterans, their widows and servants	Code Ann. (1942; Cum. Supp. 1948), §§ 7462-7485.
Tax and license fee exemptions.	*Income tax.*—Exemption of salaries, wages, or compensation received from the United States Government by members of the military or naval forces.	Code Ann. (Cum. Supp. 1938), § 9227 (c) 11.
	——— Exemption of war risk insurance, other benefit or relief for injured or disabled members of the military or naval forces of the United States.	Code Ann. (Cum. Supp. 1948), § 9227 (c) 5.
	Occupation tax.—Veterans with 50 percent disability exempt from privilege tax on certain occupations.	Code Ann. (Cum. Supp. 1948), § 9678.
	Poll tax.—Exemption from payment of poll tax for voting in any primary or general election duriug military service (automatically repealed 6 months after termination of World War II).	Code Ann. (Cum. Supp. 1948), § 3199.
	——— Exemption of certain discharged members of the Armed Forces from payment of poll tax for the years 1944 and 1945. (Expired Jan. 1, 1948.)	Laws 1946, ch. 441.
	Property tax.—Exemption of Confederate soldiers' home	Code Ann. (1942), § 9711.
	——— Exemption of homesteads owned and previously occupied by persons serving in the Armed Forces between Jan. 1, 1942, and Dec. 31, 1945; refunds authorized.	Code Ann. (Cum. Supp. 1948), § 9723j; § 9743.5-01 to 9743.5-11; Laws 1948, ch. 501.
Transportation privileges	Carriers authorized to grant free or reduced rates to Confederate veterans.	Code Ann. (1942), § 7793.
Veterans' organizations	*Insignia.*—Unauthorized wearing or use of the insignia of veterans' organizations is punishable by imprisonment for not more than 30 days or by a fine not to exceed $20, or by both.	Code Ann. (Cum. Supp. 1948), § 2125.

days or by a fine not to exceed $20, or by both.

	Meeting places, etc.—Any municipality, town, or county may purchase, construct, or lease buildings, to provide quarters for veterans' organizations.	Code Ann. (Cum. Supp. 1948), § 7513-01.
	Notarial powers of officers.—American Legion post officers granted notarial powers in connection with matters affecting veterans of all wars, their heirs and dependents, in claims against the United States Government.	Code Ann. (Cum. Supp. 1948), § 7514.
	Soldier memorials.—Municipalities may make donations to the American Legion or other patriotic organizations toward World War memorials.	Code Ann. (1942), § 2998 (k).
	Transportation privileges.—Carriers authorized to grant free or reduced rates to members of Confederate organizations.	Code Ann. (1942), § 7793.
	Uniforms.—Exempts members of associations wholly composed of soldiers honorably discharged from the service of the United States, or of the Confederate States, and members of the order of Sons of Veterans or Sons of Confederate Veterans, from the prohibition as to wearing of uniforms.	Code Ann. (1942), § 8557.
Veterans' service agency	State veterans' affairs board	Code Ann. (Cum. Supp. 1948), §§ 7486.01 to 7486.09.

MISSOURI

Bonus	World War I. Amount: $10 per month, $250 maximum payment. Time for filing applications with the adjutant general expired Dec. 31, 1947.	Const., art. 4, § 44b; Rev. Stat. Ann. (1943; Cum. An. Pocket Part, 1949), §§ 9577.1 to 9577.26.
	World War II. Rejected on referendum	Laws 1947, v. 2, pp. 455–457.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Rev. Stat. Ann. (1943), §§ 1948, 3410–3411.
	Soldiers or mariners may dispose of wages or other personal property as by common law or by reducing the same to writing.	Rev. Stat. Ann. (1943), § 543.
Civil rights	Absentee registration and voting by members of the Armed Forces	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), §§ 11474a, 11478a; § 11524.1–11524.12.
	Voting rights of inmates of soldiers' homes and hospitals	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 11469.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MISSOURI—Continued

Type of law	Résumé	Citation
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—The State service officer is authorized to administer oaths in connection with claims against the United States or any State.	Rev. Stat. Ann. (1943), § 15085.
	Public-record certification.—Adjutant general shall keep records of all servicemen and furnish certificate of war service free of charge to any veteran or lineal descendant.	Laws 1951, p. 654 (§ 41.230) (Rev. Stat. 1949, Supp. 1953).
	——— Certified copies of discharges shall be furnished to veterans, in certain counties free of charge.	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), §§ 13187.2, 13408.18a.
	——— Custodians of records are required to furnish free of charge, to veterans or their dependents, copies of any public record for use in connection with claims against the United States.	Rev. Stat. Ann. (1943), § 15077.
	Recording of discharges.—Discharge shall be recorded free of charge	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 15077a.
	——— Recording of discharges in certain counties	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), §§ 13187.2, 13408.18a.
	——— Recorder of deeds of counties and city of St. Louis shall record discharges without charge and furnish certified copies free when required to perfect a claim on United States or State governments.	Laws 1951, 9. 654, Laws 1953, S. B. 166 (§§ 41.640, 59.505) (Rev. Stat. 1949, Supp. 1953).
	Service officers, etc.—The State service officer directed to disseminate among veterans information concerning their rights under the laws of the United States and to aid veterans and their dependents in prosecuting claims against the United States or any State, benefits to which they may be entitled.	Rev. Stat. Ann. (1943; Cum. An. Pocket Part, 1949), §§ 15083–15086, 1508A–1508F.
Educational benefits; qualification for the professions and trades.	Educational and training institutions for World War II veterans. Acceptance of Federal funds for on-the-job training.	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), §§ 10525, 10608.5.
	Public accountant certificate may be issued to qualified applicant upon termination of active military service.	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 14911j.
	Renewal of barbers' certificates of registration after termination of military service.	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 10132.
	—Veterans pay $1 for reregistration within 1 year of return from service.	Laws 1951, S. B. 232 (§ 328.090) (Rev. Stat. 1949, Supp. 1953).
	State board of education to appoint director and other employees to	Laws 1953, S. B. 411 (§ 160.150)

	—Veterans pay $1 for reregistration within 1 year of return from service.	Laws 1951, S. B. 232 (§ 328.090) (Rev. Stat. 1949, Supp. 1953).
	State board of education to appoint director and other employees to inspect, list, etc., educational and training institutions in compliance with Federal laws as to educational benefits for veterans.	Laws 1953, S. B. 411 (§ 160.150) (Rev. Stat. 1949, Supp. 1953).
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 9423 (a) (r).
	Preference to veterans in the State highway department service	Rev. Stat. Ann. (1943), § 8748.
	—Amendment of above provisions without significant change	Laws 1951, S. B. 198 (§ 226.080) (Rev. Stat. 1949, Supp. 1953).
	Preference to veterans, widows and wives of disabled veterans, under the State merit system.	Rev. Stat. Ann. (Cum. An. Pocket Part. 1949), §§ 12851.16, 12851.24, 12851.44.
	The State service officer shall be a veteran	Rev. Stat. Ann. (1943), § 15083.
	War service credit to firemen and policemen under any retirement pension system.	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), §§ 9542.3, 15078.1.
	War service credit under the public school retirement system	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 9577.73.
	—Amendment of above provisions without significant change	Laws 1953, H. B. 64 (§ 169.050). (Rev. Stat. 1949, Supp. 1953).
Guardianship	Uniform Guardianship Act with modifications. Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 607.1–607.22.
Homes (institutional)	Admission of Confederate veterans, their wives, widows, and orphans, to the Confederate Soldiers' Home.	Rev. Stat. Ann. (1943; Cum. An. Pocket Part, 1949), §§ 15128–15134.
	—Confederate Soldiers' Home abolished and present residents and any other ex-Confederate soldiers, their wives, widows, and orphans who would be eligible for admittance under original act creating home are to be maintained and cared for by division of welfare.	Laws 1951, p. 774 (repealing §§ 212.010–212.070). (Rev. Stat. 1949, Supp. 1953).
	Admission of veterans of the Mexican War and of the Civil War and their wives to the Federal soldiers' home.	Rev. Stat. Ann. (1943); Cum. An. Pocket Part, 1949), §§ 15136–15141.
	Voting rights of inmates of soldiers' homes	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 11469.
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 607.17.
	—Provides for court hearings for incompetent veterans before commitment to Federal hospitals.	Laws 1951, p. 885 (§ 458.020) (Rev. Stat. 1949, Supp. 1953).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MISSOURI—Continued

Type of law	Résumé	Citation
Loans, contracts of minors, etc.	Authority to make loans guaranteed under Servicemen's Readjustment Act.	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 374.4.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Rev. Stat. Ann. (Cum. An. Pocket Part. 1949), § 374.1–374.3.
	Removal of minority disability of veterans and their minor spouses eligible for benefits under Servicemen's Readjustment Act.	Laws 1953, H. B. 205 (§§ 442.090, 442.095) (Rev. Stat. 1949, Supp. 1953).
Medals	Award of medals for service in the World War, Spanish-American War, and the Mexican War.	Laws 1919, pp. 76–77.
	Awarding of the meritorious service medal to individuals who have performed meritorious military service which reflects honorably and creditably upon the State of Missouri.	Rev. Stat. Ann. (1943), § 15080.
National guard service	Credit for time spent in the military service of the United States with reference to service medals.	Rev. Stat. Ann. (1943), § 15081.
Records	Records in certain counties of all residents therein who have been in the Armed Forces of the United States.	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), §§ 13187.2, 13403.18a.
Relief and rehabilitation	Acceptance of Federal funds for on-the-job training	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 10525.
	Duties of State service officer	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 15084.
Tax and license fee exemptions.	*Income tax.*—Donations to posts or organizations of war veterans exempt from tax.	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 11349.
	——— Federal disability benefits exempt from tax	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 11348.
	——— Filing of income-tax returns and payment of income taxes by members of the Armed Forces deferred.	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 11354.1–11354.2.
	——— Military compensation not exceeding $1,500 exempt from tax during World War II. No exemptions allowed for any taxable year after 1947.	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 11348.1.

	Professional licenses.—Registered architects and professional engineers exempt from payment of renewal fee after termination of military service in World War II.	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 10139.14 (note).
	Property tax.—Members of the Armed Forces exempt from payment of penalties due on delinquent taxes.	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 11085.
Veterans' organizations	*Insignia.*—Unauthorized wearing or use of insignia, badges, etc., of any military or ex-military organization declared a misdemeanor.	Rev. Stat. Ann. (1943; Cum. An. Pocket Part, 1949), §§ 15462–15465.
	Meeting places, etc.—Armory privileges	Rev. Stat. Ann. (1943), § 15064.
	—Amendment of above provisions without significant change	Laws 1951, p. 654 (§ 41.400) (Rev. Stat. 1949, Supp. 1953).
	Tax exemption.—Donations to posts or organizations of veterans exempt from income tax.	Rev. Stat. Ann. (Cum. An. Pocket Part, 1949), § 11349.
Veterans' service agency	State service officer	Rev. Stat. Ann. (1943; Cum. An. Pocket Part, 1949), §§ 15083–15086, 15086A–15086F.

MONTANA

Bonus	*World War II.*—Bonus to veterans who served from Dec. 7, 1941, through Sept. 2, 1945. For details, see sec. B on State Veterans' Bonus Legislation, p. 336.	Laws 1951, Initiative Measure No. 54; Laws 1953, ch. 123; Laws 1955, ch. 125 (Rev. Code 1947, 1955 Supp.).
Burial allowances and allied benefits.	*Burial.*—County allowance for burial of veterans. Burial may not be in potter's field. Duties of county veterans' burial supervisor.	Rev. Codes Ann. (Anderson and McFarland, Supp. 1939), § 4536, as amended, Laws 1945, ch. 25.
	Headstones.—The county shall apply to the United States for a suitable headstone. County allowance for having such stone set up.	Rev. Codes Ann. (Anderson and McFarland, 1935), § 4539.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Laws 1945, ch. 117.
	Evidence of death or other status of person missing in action	Laws 1947, ch. 14.
	Hunting and fishing without licenses during World War II	Laws 1945, ch. 208.
	Preservation of privileges and immunities granted to owners of livestock serving in the Armed Forces during World War II in conformity with the Soldiers and Sailors Relief Act of 1940.	Laws 1945, ch. 199, § 9.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MONTANA—Continued

Type of law	Résumé	Citation
Civil rights and duties	Absentee registration and voting	Laws 1941, ch. 144; Laws 1943, chs. 99, 177; Laws 1945, ch. 143.
	—Amendment of above provisions without significant change	Laws 1953, chs. 83, 104 (§§ 23–503, 23–1302, 23–1303) (Rev. Code 1947, 1955 Supp.).
	Persons receiving Government compensation for disability received while serving with the Armed Forces of the United States during the World War are exempt from jury duty.	Rev. Codes Ann. (Anderson and McFarland, 1935), § 1401.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Free copies of public records for wards of United States Veterans' Administration, under Uniform Guardianship Act.	Laws 1943, ch. 58, § 16.
	Recording of discharges.—Honorable discharges are recorded by the county clerk free of charge.	Rev. Codes Ann. (Anderson and McFarland, 1935), § 5654, as amended; Laws 1943, ch. 54.
	Service officers, etc.—Veterans' welfare commission with statewide service to veterans and their families.	Laws 1945, ch 111.
Educational benefits; qualification for the professions and trades.	Free tuition and fees in various units of State university, including the law and medical departments. Not applicable to persons who qualify under provisions of the Servicemen's Readjustment Act.	Laws 1945, ch. 44.
	Renewal of professional and occupational licenses	Laws 1943, ch. 106; Laws 1947, ch. 253, § 5.
	Training by State and Federal vocational rehabilitation units to practice cosmetology and hairdressing.	Laws 1945, ch. 211.
Educational opportunities for children of veterans.	Aid to children of veterans who were killed in action between Sept. 16, 1940, and Sept. 2, 1946, or whose death resulted from service-incurred disability. Amount: $500 maximum per year per child.	Laws 1949, ch. 22.
	—Extends above provisions to include service between Sept. 16, 1940, and June 30, 1957.	Laws 1951, ch. 196; Laws 1953, ch 27; Laws 1955, ch. 201 (§ 77–906) (Rev. Code 1947, 1955 Supp.).
	Aid to children of veterans who were killed in action or died from other causes while serving in the Armed Forces of the United States during World War I. Amount: $250 maximum per year per child.	Rev. Codes Ann. (Anderson and McFarland, Supp. 1939), §§ 5668a–1 to 5668a–3.

Employment preferences, privileges, etc.	Age restriction on policemen in municipalities not applicable to veterans. War service credit upon retirement.	Rev. Codes Ann. (Anderson and McFarland, 1935, Supp. 1939), §§ 5108.1, 5108.2, as amended, Laws 1947, ch. 93.
	Benefit rights under the Unemployment Compensation Act	Laws 1943, ch. 233, § 4.
	Preference in the appointment of veterans' burial supervisor	Rev. Codes Ann. (Anderson and McFarland, Supp. 1939), § 4536, as amended, Laws 1945, ch. 25.
	Preference to veterans in public departments and on public works of State and local units.	Rev. Codes Ann. (Anderson and McFarland, Supp. 1939), § 5653, as amended, Laws 1949, ch. 26.
	—Above provisions extended to include veterans of Korean conflict. Provides 10 percent be added to earned ratings on examinations of disabled veterans, their wives, widows, and dependents; 5 percent to other veterans and their dependents.	Laws 1955, ch. 120 (§ 77-501) (Rev. Code 1947, 1955 Supp.).
	Preference to veterans on Federal-aid public-works projects	Rev. Codes Ann. (Anderson and McFarland, 1935), § 3043.1.
	Restoration of officers and employees of the State and local units to former positions without loss of seniority or insurance benefits, upon termination of military service.	Laws 1941, ch. 47.
	—Schools not obligated under above provisions to rehire teacher or instructor until beginning of next semester or quarter.	Laws 1951, ch. 209 (§ 77-601) (Rev. Code 1947, 1955 Supp.).
	Restoration of State and civil employees to former positions without loss of seniority or insurance benefits, upon termination of military service.	Laws 1941, ch. 150.
	Preference in the selection of members of the veterans' memorial fund commission.	Rev. Codes Ann. (Anderson and McFarland, Supp, 1939), § 4562.4.
	Preference in the selection of members of the veterans' welfare commission.	Laws 1945, ch. 111, § 1.
	War service credit under the highway patrolmen's retirement system	Laws 1945, ch. 37, § 23.
	War service credit under the teachers' retirement system	Rev. Codes Ann. (Anderson and McFarland, Supp. 1939), § 1132.4, as amended; Laws 1945, chs. 15, 137.
Guardianship	*Uniform Guardianship Act.*—Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Laws 1943, ch. 58.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MONTANA—Continued

Type of law	Résumé	Citation
Homes (institutional)	Admission of veterans, their wives or widows, to the soldiers home	Rev. Codes Ann (Anderson and McFarland, 1935), §§ 1526–1546.1, as amended; Laws 1945, chs. 57, 81.
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital under Uniform Guardianship Act.	Laws 1943, ch. 58, § 18.
	Priority to veterans in admission to the State tuberculosis sanitorium	Rev. Codes Ann. (Anderson and McFarland, 1935), § 1520.
	—Amendment of above provisions without significant change	Laws 1953, ch. 142 (§ 80-210).
Housing	Counties, cities, towns, school districts, and housing authorities authorized to acquire and operate Federal temporary and emergency war housing for use of veterans and families of servicemen. Not to extend beyond May 1959.	Laws 1951, ch. 41; Laws 1955, ch. 9 (§§ 35–401, 35–407) (Rev. Code 1947, 1955 Supp.).
Loans, contracts of minors, etc.	Building and loan associations and banks may make loans to qualified veterans under the Servicemen's Readjustment Act.	Laws 1945, chs. 35, 90.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Laws 1947, ch. 13.
Meeting places, memorial buildings, etc.	Provision for the construction and furnishing of a building as an adjunct to the State Capitol Building to be known as the Montana Veterans and Pioneers Memorial Building.	Rev. Codes Ann. (Anderson and McFarlnad Supp. 1939), § 4562.4–4562.8; Laws 1945, ch. 204, as amended, Laws 1949, ch. 205.
	Veterans' memorial fund.—5 percent of gross receipts from wrestling and boxing matches and exhibitions to be used for veterans' quarters of Veterans'-Pioneers' Memorial Building.	Laws 1953, ch. 171; Laws 1955, ch. 121 (§ 82-308) (Rev. Code 1947, 1955 Supp.).
Relief and rehabilitation	Administration of veterans' welfare fund by the Veterans' Welfare Commission.	Laws 1945, ch. 111.
	Veterans' Welfare Commission authorized to accept Federal funds to carry out purposes within the scope of its activities including necessary services in making surveys as to qualifications of establishments for on-the-job training to veterans.	Laws 1947, ch. 256.

Tax and license fee exemptions.	*Amusement tax.*—Veterans' organizations are exempt from certain exhibition license fees.	Rev. Codes Ann. (Anderson and McFarland, 1935), § 2434, as amended; Laws 1945, ch. 94.
	Game and fish license.—Servicemen considered resident for purpose of obtaining license after 30 days assigned duty in State.	Laws 1953, ch. 104 (§ 26–205) (Rev. Code 1947, 1955 Supp.).
	Income tax.—Deferment of collection of tax upon income of persons in the military service.	Laws 1943, ch. 181.
	——— Exemption of Bonus payment	Laws 1953, ch. 43 (§ 84–4907.1) (Rev. Code 1947, 1955 Supp.).
	——— Exemption of benefits received under war risk insurance act or other aid to disabled members of the military or naval forces of the United States or their dependents. Also any and all benefits paid by the Veterans' Administration to veterans of World Wars I and II.	Rev. Codes Ann. (Anderson and McFarland, Supp. 1939), § 2295.7 (2) (d) (e), as amended; Laws 1949, ch. 63.
	—Repeal of above exemption of benefits received under war risk insurance act and other aid to disabled veterans and their dependents, and of benefits paid by the Veterans' Administration.	Laws 1955, ch. 260 (amends § 84–4907) (Rev. Code 1947, 1955 Supp.).
	Professional and occupational licenses.—Exemption from payment of professional and occupational license fees during military service.	Laws 1943, ch. 106.
	——— Exemption of nurses from payment of annual fees during military service.	Laws 1947, ch. 253, § 5.
	Poll tax.—Exemption of certain World War veterans	Rev. Codes Ann. (Anderson and McFarland, 1935), § 1401.
	Property tax.—Exemption of certain property of veterans' organizations	Rev. Codes Ann. (Anderson and McFarland, 1935), § 1998.
	——— Exemption of property in the possession of legal guardians of incompetent veterans of the World War, or minor dependents of such veterans, where such property is funds or derived from funds received from the United States as pensions, compensation, insurance, adjusted compensation or gratuity, as property of the United States while held by the guardian, but not after title passes to the veteran or minor in his or her own right on removal of legal disability.	Rev. Codes Ann. (Anderson and McFarland, 1935), § 1998.
Veterans' organizations	*Alcoholic beverages.*—Provision for the issuance of liquor licenses to posts of nationally chartered veterans' organizations.	Laws 1949, ch. 164.
	——— Provision for issuance of beer license to any post of nationally chartered veterans' organization which had been in existence for 5 years or more prior to Jan. 1, 1949.	Laws 1955, ch. 55 (§ 4–333) (Rev. Code 1947, 1955 Supp.).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

MONTANA—Continued

Type of law	Résumé	Citation
Veterans' organizations—Continued.	*Meeting places, etc.*—Quarters in the Montana Veterans and Pioneers Memorial Building for use of veterans' organizations.	Laws 1945, ch. 204, §2.
	——— Semiannual payments to the United Spanish War Veterans from the Spanish American War fund, for the current use of the organization.	Rev. Codes Ann. (Anderson and McFarland, 1935), § 1373.1.
	Records, relics, etc.—Historical Society to set aside space for GAR and United Spanish War Veterans records.	Laws 1953, ch. 93 (§ 82-2502) (Rev. Code 1947, 1955 Supp.).
	——— Montana Veterans and Pioneers Memorial Building to house the books, records, documents and other property of veterans' organizations.	Laws 1945, ch. 204, § 2.
	Tax exemptions.—Exemption of property of veterans' organizations	Rev. Codes Ann. (Anderson and McFarland, 1935), § 1998.
	——— Exemption of veterans' organizations from certain exhibition license fees.	Rev. Codes Ann. (Anderson and McFarland, 1935), § 2434, as amended; Laws 1945, ch. 94.
Veterans' service agency	Veterans' Welfare Commission	Laws 1945, ch. 111.

NEBRASKA

Burial allowances and allied benefits.	*Burial.*—County allowance for burial of indigent veterans. Burial may not be in potter's field. Relatives may be allowed to conduct the funeral.	Rev. Stat. (1943), § 80-104, 80-106.
	—Amendment of above provision without significant change	Laws 1953, ch. 324 (amends § 80-104) (Rev. Stat. 1943, as supplemented).
	Burial grounds.—Provision for veterans' burial ground in Wyuka State Cemetery. Power of certain veterans' organizations with reference to control of such burial ground.	Rev. Stat. (1943), § 12-104 to 12-105.

	Death certificates.—Recordation of death certificates issued by or under authority of United States for persons in the Armed Forces who died outside of the State of Nebraska.	Rev. Stat. (Supp. 1947), § 71-605.01 to 71-605.02.
	Dissection of bodies.—The dead bodies of veterans may not be turned over to State anatomical board for dissection.	Rev. Stat. (1943), § 71-1002.
	Headstones and markers.—The county is required to furnish, on petition, metal markers for soldiers' graves, and to mark same for memorial purposes.	Rev. Stat. (1943), § 80-105 to 80-108.
	—Amendment of above provision without significant change	Laws 1953, ch. 324 (amends § 80-107) (Rev. Stat. 1943, as Supp.).
	——— The county shall apply to the United States for a suitable headstone and have same set in place.	Rev. Stat. (1943), § 80-105.
	—Amendment of above provisions without significant change	Laws 1953, ch. 324 (amends § 80-105). (Rev. Stat. 1943, as Supp.).
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Rev. Stat. (1943), § 76-227.
	Administration of estates of missing persons, including prisoners of war	Rev. Stat. (1943), §§ 30-2001 to 30-2012.
	Preservation of status of legal newspapers forced to suspend publication during military service of owners.	Rev. Stat. (1943), § 25-1559.
	Renewal of motor vehicle operators' license after termination of active military service in World War II.	Rev. Stat. (Supp. 1947), § 60-404.
	Suspension of fiduciary powers during war service	Rev. Stat. (1943), §§ 30-2101 to 30-2106.
Civil rights	Absentee registration and voting	Rev. Stat. (1943; Supp. 1947), §§ 32-801 to 32-825, 32-1721.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Certified copies of vital statistics to be furnished members of the Armed Forces, free of charge, when needed in connection with claims growing out of military service.	Rev. Stat. (1943), § 71-612.
	——— Free copies of public records for wards of the United States Veterans' Administration.	Rev. Stat. (1943), § 38-414, as amended; Laws 1949, ch. 108, § 16.
	——— Public officers are required to furnish free copies of public records to veterans, their agents, or attorneys for use in connection with claims to be presented to the United States Veterans' Bureau or the United States Bureau of Pensions.	Rev. Stat. (1943), § 84-712.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEBRASKA—Continued

Type of law	Résumé	Citation
Claims; assistance in obtaining benefits: safekeeping of papers—Con.	*Recording of discharges.*—Discharge papers are recorded and indexed free of charge.	Rev. Stat. (1943; Supp. 1947) § 23–1309 to 23–1310.
	—Amendment of above provision without significant change	Laws 1953, ch. 60 (amends §§ 23–1309–23–1310) (Rev. Stat. 1943 as Supp.).
	Service officers, etc.—Duties of county service committee and county service officer.	Rev. Stat. (Supp. 1947), § 80–406 to 80–409.
Educational benefits; qualification for the professions and trades.	Extension of teachers' certificates after termination of active duty in the Armed Forces during World War II.	Rev. Stat. (Supp. 1947), § 79–1335.01.
	Renewal of certificates of registration issued by the Board of Examiners for Professional Engineers and Architects.	Rev. Stat. (Supp. 1947), § 81–849.
	Renewal of professional and occupational licenses after termination of active military service.	Rev. Stat. (1943), § 71–110.
	Supervision of all phases of activities under the on-the-job training program.	Rev. Stat. (Supp. 1947), § 80–401.04.
Educational opportunities for children.	Admission of children of servicemen stationed within the State, to public schools of any school district of the State, without payment of tution.	Laws 1949, ch. 256, § 85–87 (Recodification of School Laws), § 79–446 to 79–448.
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act (repealed Laws 1947, ch. 175).	Rev. Stat. (1943), § 48–602.
	—Amendment of above provisions without significant change	Laws 1951, ch. 156; Laws 1953, ch. 167 § 48.602 as amended) (Rev. Stat. 1943 as Supp.).
	Extension of teachers' certificate after termination of military service, without fee; extension to be equal in time to that spent in military service.	Laws 1951, ch. 287 (§ 79–1236) (Rev. Stat. 1943 as Supp.).
	Leaves of absence for officers and employees of State while in military service for length of service plus 60 days.	Laws 1951, ch. 183 (§ 55–156.02) (Rev. Stat. 1943 as Supp.).
	No vacancies created in public offices by reason of absence of officers and employees in active military service.	Rev. Stat. (1943), § 32–1602.
	Preference in selecting the Director of Veterans' Affairs and members of the Veterans' Advisory Commission.	Rev. Stat. (Supp. 1947) §§ 80 401.02, 80–401.06.

	Preference to veterans under the State merit system	Rev. Stat. (Supp. 1947), § 81–897.
	The Director of Veterans' Affairs, all members of the Veterans' Advisory Commission, members of the county service committees, all county service officers, and all personnel, with certain exceptions, shall be veterans of World War I or World War II. Veterans of Spanish-American War may be members of the county service committees.	Rev. Stat. (Supp. 1947), § 80–410.
	War-service credit to policemen and firemen under provisions of the retirement law for primary cities.	Rev. Stat. (Supp. 1947), § 15–1014 to 15–1015.
	War-service credit under the State school retirement system	Laws 1949, ch. 256, § 449 (recodification of school laws, § 79–1515).
	—Amendment of above provision without significant change	Laws 1953, ch. 316 (amends § 79–1515) (Rev. Stat. 1943 as Supp.).
Exemption from execution	Pension money received by a disabled veteran and property purchased and improved therewith, not exceeding $2,000 in value, exempt from levy and sale upon execution or attachment.	Rev. Stat. (1943), § 25–1559.
Guardianship	*Uniform veterans' guardianship.*—Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Rev. Stat. (1943), § 38–401 to 38–419, as amended; Laws 1949, ch. 108.
Homes (institutional)	Admission of veterans, their wives or widows, and mothers, to the Soldiers' and Sailors' Home.	Rev. Stat. (1943), § 80–301 to 80–305, as amended; Laws 1949 chs. 272, 273.
	—Amendment of above provisions without significant change	Laws 1951, ch. 300; Laws 1953, ch. 325 (§§ 80–301 to 80–307 as amended) (Rev. Stat. 1943 as Supp.).
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Rev. Stat. (1943), § 38–415.
	Commitment of mentally ill veterans to a hospital or facility operated by the Veterans' Administration.	Rev. Stat. (Supp. 1947), §§ 80–601 to 80–606.
Loans, contracts of minors, etc.	Building and loan associations authorized to make loans pursuant to provisions of the Servicemen's Readjustment Act.	Rev. Stat. (Supp. 1947), § 8–319.
	—Amendment of provisions without significant change	Laws 1951, ch. 12 (§8–319) (Rev. Stat. 1943 as Supp.).
	Removal of minority disability for veterans and their spouses for benefits under Servicemen's Readjustment Act.	Laws 1953, ch. 327.
Records, relics, etc	Recordation of death certificates issued by or under authority of the United States for persons in the Armed Forces who died outside of the State of Nebraska.	Rev. Stat. (Supp. 1947), §§ 71–605.01 to 71–605.02.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEBRASKA—Continued

Type of law	Résumé	Citation
Relief and rehabilitation	Administration of income funds from the Nebraska Veterans' Aid Fund for the aid of needy veterans of World War I and World War II and their dependents.	Rev. Stat. (1943; Supp. 1947), § 80-401 to 80-410.
	—Extends above provisions to needy veterans of Korean conflict and their dependents.	Laws 1951, chs. 301, 302, 304; Laws of 1953, ch. 326; Laws 1955, ch. 328 (§§ 80-401 to 80-410) (Rev. Stat. 1943 as Supp.).
	County aid to indigent veterans, indigent wives, widows, or minor children not over 18 years of age.	Rev. Stat. (1943; Supp. 1947), §§ 77-1605; 80-101 to 80-102.
	—Amends provisions for county aid to indigent veterans of any war or conflict as determined by U. S. Government and to their indigent wives, widows, mothers, and minor children.	Laws 1951, ch. 299; Laws 1953, ch. 324 (§§ 80-101, 80-102, 77-1605 as amended) (Rev. Stat. 1943 as Supp.).
Tax and license fee exemptions.	*Fish and game license.*—Exemption from payment of hunting and fishing license fees during active military service.	Rev. Stat. (Supp. 1947), § 37-214.
	——— Members of military service, stationed in Nebraska, may obtain resident license.	Laws 1951, ch. 107 (§ 37-204) (Rev. Stat. 1943 as Supp.).
	Poll tax.—Exemption from payment of per capita tax for the State assistance fund.	Rev. Stat. 1943 § 68-230, as amended; Laws 1949, ch. 229, § 1.
	——— Exemption of certain veterans	Rev. Stat. (1943; Supp. 1947), §§ 16-710, 17,712, 77-1611, 80-110.
	Professional and occupational licenses.—Exemption from payment of renewal fees during active military service.	Rev. Stat. (1943), § 71-110.
Uniforms, etc	Unauthorized wearing or use of the uniform of the United States Army, Navy, Marine Corps, etc., declared a misdemeanor.	Rev. Stat. (Supp. 1947), § 28-1222.01.
Veterans' organizations	*Conventions; reports of proceedings.*—State publication of the proceedings of Grand Army of the Republic, United States Spanish War Veterans, and the Veterans of Foreign Wars.	Rev. Stat. (1943), § 80-109.

	Corporate rights, etc.—Powers of certain veterans' organizations with reference to control of soldiers' burial grounds in the State cemetery.	Rev. Stat. (1943), § 12–104 to 12–105.
	——— Power to acquire and hold property	Rev. Stat. (1943), § 21–608 to 21–609, as amended; Laws 1949, ch. 30.
	Insignia.—Registration, alteration, etc., of names and emblems of military or veterans' organizations. Unlawful use declared a misdemeanor.	Rev. Stat. (1943), § 21–617 to 21–622.
	——— The unauthorized wearing or use of the insignia of the Grand Army of the Republic or the Military Order of the Loyal Legion, declared a misdemeanor.	Rev. Stat. (1943), § 28–1221 to 28–1222.
	Relief to veterans, etc.—1 representative from each organization to serve as a member of a Special Board of Inquiry and Review created to determine continued eligibility of members of the Soldiers' Home to remain in the home.	Rev. Stat. (1943), § 80–305, as amended; Laws 1949, ch. 272, § 4.
	——— Relief to veterans of World Wars I and II and their dependents, through veterans' organizations.	Rev. Stat. (Supp. 1947), §§ 80–401 to 80–401.01, 80–401.03.
Veterans' service agency	County service committee and county service officer	Rev. Stat. (Supp. 1947), § 80–406 to 80–409.
	Department of Veterans' Affairs and Veterans' Advisory Commission	Rev. Stat. (Supp. 1947), § 80–401 to 80–401.11.

NEVADA

Burial allowances and allied benefits.	*Burial.*—County allowance to the Grand Army of the Republic or United Spanish War Veterans for the burial of indigent veterans.	Comp. Laws (Hillyer, 1929), § 6876.
	Grave care.—Appropriation ($600) for care of GAR cemetaries	Laws 1949, p. 196, ch. 125.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Laws 1943, ch. 145.
	Administration of estates of members of the armed forces listed as missing in action, captured by the enemy, etc. Termination of conservatorship.	Laws 1945, ch. 194.
	Evidence of death or other status of persons missing in action	Laws 1945, ch. 131.
	Extension of motor vehicle operators' and chauffeurs' licenses until termination of military service.	Comp. Laws (Supp. (1931–41) Pocket Part, 1945), § 4442.52.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEVADA—Continued

Type of law	Résumé	Citation
Civil rights	Absentee registration and voting	Laws 1943, chs. 77, 119; Laws 1945, ch. 106.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—Public officers may not make charges for administering oaths or certifying or acknowledging any papers for United States pensioners in matters relating to pensions or compensation.	Comp. Laws (Hillyer, 1929), § 6875, as amended, Laws 1947, ch. 31.
	Public-record certification.—Free copies of public records for wards of the United States, under Uniform Guardianship Act.	Comp. Laws (Hillyer, 1929), § 9561.
	——— Free copies of public records required by the United States Veterans' Bureau in determining eligibility of any person to receive benefits made available by such Bureau.	Laws 1947, ch. 30.
	Recording of discharges.—Honorable discharges of veterans are to be recorded by county recorders free of charge.	Comp. Laws (Hillyer, 1929), § 2132–2133.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Service officers, etc.*—The State board of examiners directed to investigate claims of Spanish-American War veterans against the United States and to take steps to collect approved claims.	Comp. Laws (Hillyer, 1929), §§ 6948–6950.
	——— The veterans' service commissioner shall assist veterans and those serving in the Armed Forces, their wives, widows, children, and other dependents, in preparing, submitting, and presenting claims against the United States or any State, in obtaining benefits to which entitled.	Laws 1943, ch. 189, as amended, Laws 1947, ch. 252.
Educational opportunities for children of veterans.	High-school scholarships of $150 available annually to children of veterans of any war through the veterans' service commissioner.	Laws 1947, ch. 63, §§ 435–442.
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act (repealed, Laws 1949, p. 257, ch. 134).	Laws 1943, ch. 175; Laws 1945, ch. 187.
	Leaves of absence for public officers and employees; preservation of benefits and reinstatement without loss of seniority after termination of military service. Applicable to private employers and employees.	Laws 1943, ch. 58.
	—Amendment of above provisions without significant change	Laws 1953, ch. 351.
	Preference in examinations under the State merit system	Laws 1945, ch. 212, § 4.
	Preference in the appointment of the veterans' service commissioner	Laws 1943, ch. 189 § 2 as amended. Laws 1947, ch. 252, § 3.

	Preference to veterans in public departments and on public works in State and local units.	Comp. Laws (Hillyer, 1929), § 6173.
	War service credit under the public employees retirement act	Laws 1947, ch. 181, § 17.
	—Amendment of above provisions without significant change	Laws 1953, ch. 125.
	War service credit under the Teachers' Retirement Act	Laws 1947, ch. 63, § 361.
Guardianship	Uniform Veterans' Guardianship Act. Provides for the appointment of guardian of an incompetent veteran or the minor child of a veteran to receive certain benefits on behalf of such ward.	Comp. Laws (Hillyer, 1929), § 9548–9568.
Housing	Housing authorities to make projects available to servicemen and returning veterans.	Laws 1951, ch. 286.
	Low-cost housing for war veterans	Laws 1945, ch. 237.
	Preference to veterans of World War II under the Housing Authorities Law.	Laws 1947, ch. 253, §§ 2 (j), 9.
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Comp. Laws (Hillyer, 1929), § 9562.
	Separate quarters in the State hospital for ex-servicemen who may be suffering from or afflicted with shell shock or other mental diseases.	Comp. Laws (Hillyer, 1929), § 3526.
Land settlement benefits	Veterans' benefits under the Reclamation and Settlement Act	Comp. Laws (Hillyer, 1929), §§ 5560–5573.
Loans, contracts of minors, etc.	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Laws 1947, ch. 24.
Medals	Awarding of medals to any officer or enlisted man of the National Guard who distinguishes himself by extraordinary heroism while in the service of the United States.	Laws 1945, ch. 190.
Relief and rehabilitation	Powers and duties of the veterans' service commissioner	Laws 1943, ch. 189, as amended, Laws 1947, ch. 252.
Tax and license fee exemptions.	*Amusements tax.*—Veterans' organizations are exempt from fee for license for tent shows and circuses.	Comp. Laws (Supp. 1931–41), § 2041.
	——— Veterans' organizations are exempt from fee for license to conduct boxing, sparring, or wrestling exhibitions.	Comp. Laws (Supp. 1931–41), § 905.13.
	Occupational license.—Veterans of any war exempt from payment of fee for auctioneer's license.	Comp. Laws (Hillyer, 1929), §§ 6718–6719, as amended, Laws 1947, ch. 18.
	Peddler's license.—Veterans of any war exempt from payment of fees	Comp. Laws (Hillyer, 1929), §§ 6718–6719, as amended, Laws 1947, ch. 18.
	—Above law granting veterans of any war exemption from payment of fees repealed effective Mar. 21, 1951.	Laws 1951, ch. 246.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEVADA—Continued

Type of law	Résumé	Citation
Tax and license fee exemptions—Continued.	*Property tax.*—Exemption of real property of veterans' organizations	Comp. Laws (Hillyer, 1929), § 6418 (7), as amended, Laws 1949, ch. 22.
	—Exemption of real property of veterans' organizations up to value of $5,000.	Laws 1953, chs. 145, 343.
	——— Exemption of real property to the amount of $1,000 providing the value of the property is less than $4,000.	Comp. Laws (Hillyer, 1929), § 6418 (7), as amended, Laws 1949, ch. 22.
	—Exemption of real property to amount of $1,000 of any person who has served 90 days or more in Armed Forces in time of war or less than 90 days if discharged because of service-incurred disability or in Armed Forces during Korean hostilities.	Laws 1951, ch. 200; Laws 1953, chs. 145, 343.
Transportation, motor vehicle, etc., privleges.	Common carriers may give free transportation to State officers of recognized military ex-service organizations and ladies' auxiliaries thereof, not exceeding 3 from each such organization.	Comp. Laws (Supp. 1931–41), § 6121.
Uniforms	Veterans are exempt from prohibition on wearing of the uniform of the United States Army, Navy, or Marine Corps.	Comp. Laws (Hillyer, 1929), § 7211.
Veterans' organizations	*Corporate rights, etc.*—Incorporation of the American Legion	Laws 1928, ch. 23.
	——— Incorporation, Veterans of Foreign Wars of the United States, Department of Nevada.	Laws 1949, ch. 123.
	——— Selection of the State veterans' service commissioner	Laws 1943, ch. 189, § 2, as amended, Laws 1947, ch. 252, § 3.
	Insignia.—Unauthorized wearing or use of the insignia, name, or emblems, declared a misdemeanor.	Comp. Laws (Hillyer, 1929), §§ 4460–4463, 10404–10405.
	Meeting places, etc.—Quarters in Nevada State Building for use of veterans' organizations.	Laws 1927, ch. 108.
	Tax exemptions.—Exemption of real property not to exceed $5,000 in value.	Comp. Laws (Hillyer, 1929), § 6418 (7), as amended, Laws 1949, ch. 22.
	——— Exemption of veterans' organizations from fee for license to hold boxing or wrestling exhibitions.	Comp. Laws (Supp. 1931–41), § 905.13.

	——— Exemption of veterans' organizations from fee for license to hold tent shows and circuses.	Comp. Laws (Supp. 1931–41), § 2041.
	Transportation privileges.—Free transportation or reduced rates for State officers of recognized military ex-service organizations, including ladies auxiliaries.	Comp. Laws (Supp. 1931–41), § 6121.
Veterans' service agency	Office of veterans' service commissioner	Laws 1943, ch. 189, as amended, Laws 1947, ch. 252.

NEW HAMPSHIRE

Bonus	World War I. Amount: $100 to each qualified person	Laws 1919, ch. 140; Laws 1919, ex. ch. 1; Laws 1935, ch. 167; Laws 1937, ch. 214.
	World War II. Amount: $10 for each month in military service, maximum $100.	Laws 1943, ch. 201, as amended, Laws 1945, chs. 75, 157; Laws 1947, chs. 45, 76.
	Korean conflict. Bonus to veterans who served during the period from June 25, 1950 through Jan. 31, 1955. For details, see sec. B on State Veterans' Bonus Legislation, p. 337.	Laws 1955, ch. 286.
Burial allowances and allied benefits.	*Burial.*—State allowance for the burial of indigent veterans	Rev. Laws (1942), ch. 124, § 16–17, as amended; Laws 1947, ch. 214; Laws 1949, ch. 167, § 4–5.
	—Above provisions extended to veterans of Korean conflict	Laws 1951, ch. 176 (Rev. Laws N. H. 1942, ch. 124, § 16 as amended).
	Grave care.—Towns may appropriate money to certain veterans' organizations for decorating graves of soldiers on Memorial Day.	Rev. Laws (1942), ch. 51, § 4 (XI), as amended; Laws 1945, ch. 54, § 2.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Laws 1943, ch. 97, § 11.
	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc. Termination of conservatorship.	Laws 1945, ch. 14.
	A soldier in actual military service, or a mariner or seaman when at sea, may dispose of his movables and personal estate.	Rev. Laws (1942), ch. 350, § 15.
	Evidence of death or other status of persons missing in action	Laws 1945, ch. 55.
	Fiduciaries wartime substitution act	Laws 1943, ch. 196.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW HAMPSHIRE—Continued

Type of law	Résumé	Citation
Civil relief and war emergency provisions—Con.	Members of the Armed Forces permitted to operate motor vehicles without renewing expired operators' licenses.	Laws 1943, ch. 198.
	Powers of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Laws 1943, ch. 162.
	Special hunting and fishing licenses to members of the Armed Forces during World War II.	Laws 1943, ch. 180.
	Absentee registration and voting (expired July 1, 1947)	Laws 1945, ch. 128.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Free copies of public records to be furnished the Veterans' Administration when needed to determine eligibility of persons applying for benefits.	Laws 1949, ch. 27.
	Service officers, etc.—The State veterans' council shall assist veterans or their dependents in securing benefits to which entitled under Federal or State laws.	Laws 1943, ch. 190, §§ 1–3, as amended, Laws 1949, ch. 27.
Educational benefits; qualification for the professions and trades.	Area vocational schools and State trade schools for veterans	Laws 1945, ch. 204.
	Certificates of registration, without oral or written examinations, may be issued to certain professional engineers at any time within 2 years after discharge from the Armed Forces.	Laws 1945, ch. 170, § 22.
	Reinstatement of certain professional and occupational licenses within 1 year after termination of military service in World War II.	Laws 1943, ch. 26.
Educational opportunities for children of veterans.	Aid to children of deceased veterans of World Wars I and II. Amount: $150 maximum per child per year. Free tuition in State institutions of secondary or college grade. Annual appropriation: $2,700.	Laws 1943, ch. 35, as amended, Laws 1945, ch. 196.
	—Above provisions extended to include children of deceased veterans of Korean conflict.	Laws 1951, ch. 220 (amends laws 1943, ch. 35 as amended).
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act. (Repealed Laws 1947, ch. 59, § 8.)	Rev. Laws (1942), ch. 218, §§ 1 (A), 2 (D), as amended, Laws 1943, ch. 56, § 2.
	—Above provisions extended to veterans of Korean conflict	Laws 1951, ch. 140.
	Preference in appointing employees of the State liquor commission	Rev. Laws (1942), ch. 170, § 51, as amended, Laws 1943, ch. 190, § 6.
	Preference in selecting members of the State veterans' council and the State veterans' service officer.	Laws 1943, ch. 190, § 1 (1).

	Preference to veterans, or their unremarried widows, and wives of disabled veterans, in public departments and on public works of State and local units.	Rev. Laws (1942), ch. 219, § 4–5, as amended, Laws 1943, ch. 190, § 4–5; Laws 1949, ch. 41.
	Reemployment of veterans by towns and other political subdivisions upon application being made within 90 days after discharge from active military service.	Laws 1945, ch. 20.
	Reinstatement of public officers and employers after termination of active military service.	Laws 1945, ch. 122.
	Retirement allowances for teachers who served in the Armed Forces of the United States during World War II.	Laws 1945, ch. 167.
	Two members of the State housing board shall be veterans	Laws 1947, ch. 286.
	War-service credit under the police retirement system	Laws 1945, chs. 17, 145.
	War-service credit under the State employees' retirement system	Laws 1945, ch. 183; Laws 1947, ch. 113.
	War service credit under teachers' retirement system to Korean veterans for period of military service on payment to fund of amount which would have been required during period.	Laws 1951, ch. 229 (3).
	World War II veterans eligible for salary raise provided for other State employees.	Laws 1947, ch. 243.
Exemption from execution, garnishment, etc.	Any pension or bounty money allowed by any law of the United States, before it comes into the hands of defendant, is exempt from trustee process.	Rev. Laws (1942), ch. 412, § 21 (IV).
Guardianship	Court jurisdiction, etc., of incompetent veterans committed to Federal hospitals.	Laws 1949, ch. 132.
	Investments by guardians of beneficiaries of the Veterans' Administration.	Rev. Laws (1942), ch. 242, § 22 (III, V), as amended; Laws 1949, ch. 31.
	Uniform Veterans' Guardianship Act with modifications. Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Rev. Laws (1942), ch. 344, § 1–10, as amended; Laws 1943, ch. 96.
	—Exempts director of State veterans' council from certain limitations of law when acting as guardian.	Laws 1953, ch. 113 (Rev. Laws N. H. 1942, ch. 344, as amended).
Homes (institutional)	Admission of certain indigent veterans to the New Hampshire Soldiers' Home.	Rev. Laws (1942), ch. 124, § 15.
	Admission of veterans to the New Hampshire Soldiers' Home	Rev. Laws (1942), ch. 18, § 1–12, as amended, Laws 1945, ch. 186.
Hospital benefits	Commitment of incompetent veterans to Federal hospitals	Laws 1949, ch. 132.
Housing	Low-rent housing for veterans of World War II and their families	Laws 1947, ch. 286.
	Preference to veterans of World War II and their families, under the town housing authority act.	Laws 1947, ch. 169.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW HAMPSHIRE—Continued

Type of law	Résumé	Citation
Loans, contracts of minors, etc.	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Laws 1945, ch. 178.
	—Extends provisions to remove minority disability of spouse of veteran, as well as veteran, for benefits under Servicemen's Readjustment Act.	Laws 1953, ch. 77 (amends Laws 1945, ch. 178).
Medals, certificates, etc	Certificate of honorable service and medal of honor awarded each resident of New Hampshire who served in the military and naval forces of the United States or allied countries during World War I.	Laws 1919, ch. 140, § 5; ch. 143.
Patriotic holidays	Cities may appropriate money for the observance of Memorial Day, Independence Day, and other holidays.	Rev. Laws (1942), ch. 51, § 6.
	Towns may appropriate money for the observance of Memorial Day, to be expended through certain veterans' organizations.	Rev. Laws (1942), ch. 51, § 4 (XI), as amended, Laws 1945, ch. 54, § 2.
Records, relics, etc	Adjutant General authorized to publish, distribute, and sell compilation of individual military records.	Laws 1951, ch. 205.
	Provision for a roster of all residents who served in the Armed Forces of the United States or allied countries during the World War, and for a roll of honor containing the names of those who died in active service to be placed in the statehouse or on the statehouse grounds.	Laws 1919, ch. 140, §§ 1, 6.
	World War II roster authorized	Laws 1943, ch. 201, § 3.
Recreational benefits	Towns may contribute toward the expense of entertaining the men at time of induction into the Armed Forces.	Laws 1943, ch. 34.
Parades, etc	Towns may appropriate money to be used to celebrate the return of soldiers.	Rev. Laws (1942), ch. 51, § 4 (X), as amended, Laws 1947, ch. 130.
Relief and rehabilitation	Aid to veterans, their wives or widows and children, in their own homes.	Rev. Laws (1942), ch. 124, § 5–14.
	Final discharges recommended for paroled prisoners after being honorably discharged from the military service.	Laws 1943, ch. 43.
Tax and license fee exemptions.	*Fish and game licenses.*—Hunting and fishing licenses for totally disabled war veterans, free of charge.	Laws 1947, ch. 60.
	——— Patients at veterans' hospitals may fish without license on special daily permits issued by doctor in charge.	Laws 1953, ch. 193.

Motor vehicles.—Amputees receiving motor vehicles, etc., from the Federal Government exempt from the payment of fees for registration and for operators' licenses.	Laws 1947, ch. 107, as amended, Laws 1949, ch. 37.
—Amendment extends above exemption to any person who became an amputee while a member of U. S. Armed Forces. Original law applied only to veterans of World Wars I and II. Registration fee exemption also extended to veterans totally blind as result of service-connected disability.	Laws 1951, chs. 24, 144 (amends Laws 1947, ch. 107, as amended).
——— Special tags for motor vehicles shall be furnished amputees without charge.	Laws 1949, ch. 143.
——— Unused portion of registration fee shall, upon application of person entering the Armed Forces, be refunded to him.	Laws 1941, ch. 53.
Peddler's license.—Disabled veterans and their unmarried widows are exempt from payment of fee.	Rev. Laws (1942), ch. 188, § 11.
Poll tax.—Exemption of servicemen during World War II from payment of poll tax.	Rev. Laws (1942), ch. 73, § 5, as amended, Laws 1943, ch. 173.
——— Exemption of veterans or their widows from payment of poll tax.	Rev. Laws (1942), ch. 73, § 1–4, as amended, Laws 1949, ch. 291, § 1–3.
——— Veterans exempt from special poll tax levied to raise fund for soldiers' bonus.	Laws 1919, ex. ch. 1, § 4.
——— World War II veterans exempt from payment of special poll tax.	Laws 1943, ch. 201, § 10.
Property tax.—Exemption of property owned and occupied by Grand Army of the Republic, United Spanish War Veterans, Veterans of Foreign Wars, the American Legion, and Disabled American Veterans.	Rev. Laws (1942), ch. 73, § 24–28, as amended, Laws 1945, ch. 141.
——— Exemption of property owned by veterans, their wives or widows, to the value of $1,000; $2,000 if both husband and wife are qualified for exemption; $3,000 exemption if veteran is totally and permanently disabled.	Rev. Laws (1942), ch. 73, § 29, as amended, Laws 1947, ch. 240; Laws 1949, ch. 167, § 1–3; Laws 1949, ch. 291, § 4.
—Extends to veterans of Korean conflict exemption of property owned by veterans, their wives or widows, to the value of $1,000 ($2,000 if both husband and wife are qualified); $5,000 exemption if veteran is totally and permanently disabled. Double amputee or paraplegic exempt from all homestead taxation.	Laws 1951, ch. 132; Laws 1955, H. B. No. 329 (Rev. Laws N. H. 1942, ch. 73, § 29, as amended).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW HAMPSHIRE—Continued

Type of law	Résumé	Citation
Transportation, motor vehicle, etc., privileges.	Amputees receiving motor vehicles, etc., from the Federal Government exempt from the payment of fees for registration and for operators' licenses.	Laws 1947, ch. 107, as amended, Laws 1949, ch. 37.
	Special tags for motor vehicles shall be furnished amputees without charge. Provision for free parking in any city or town.	Laws 1949, ch. 143.
	—Amends above provisions to furnish special tags to all veterans who are totally blind, as well as amputees, for free parking at any time in any city or town.	Laws 1951, ch. 144 (amends Laws 1949, ch. 143).
Veterans' organizations	*Conventions.*—Towns may appropriate money toward the expenses of annual State conventions of any State organization of veterans.	Rev. Laws (1942), ch. 54, § 4 (XXX).
	Insignia.—Registration; unauthorized wearing or use of insignia registered by any veterans' organization is punishable by fine not to exceed $100 or by imprisonment for not more than 60 days.	Rev. Laws (1942), ch. 185, § 1–8.
	——— Sale of artificial flowers or miniature flags on the street or in public places by certain veterans' organizations and other military organizations.	Rev. Laws (1942), ch. 188, § 6, as amended; Laws 1945, ch. 24.
	—Amendment of above provision without significant change	Laws 1953, ch. 68 (Rev. Laws N. H. 1942, ch. 216, as amended).
	——— Unauthorized wearing or use of the badge of the Grand Army of the Republic or of the American Legion to obtain aid or assistance is prohibited.	Rev. Laws (1942), ch. 450, § 10.
	Meeting places, etc.—Armory privileges	Rev. Laws (1942), ch. 143, § 104.
	——— Statehouse quarters for the American Legion	Laws 1921, ch. 175.
	——— Towns may appropriate money to provide a suitable meeting place for a post of the Grand Army of the Republic, United Spanish War Veterans, American Legion, the Disabled American Veterans, Veterans of Foreign Wars, or any other veterans' organization.	Rev. Laws (1942), ch. 51, § 4 (X), as amended; Laws 1947, ch. 130.
	Motor vehicle license.—Special number plates, at $5 per set, shall be issued to the Voitures of La Societe des 40 Hommes et 8 Chevaux, for use on their motorized locomotives.	Rev. Laws (1942), ch. 116, § 75.
	Patriotic holiday observance.—Expenditure of town appropriations for observance of Memorial Day through certain veterans' organizations.	Rev. Laws (1942), ch. 51, § 4 (XI), as amended; Laws 1945, ch. 54, § 2.
	Tax exemptions.—Exemption of property of certain veterans' organizations.	Rev. Laws (1942), ch. 73, § 24, as amended; Laws 1945, ch. 141.
Veterans' service agency	State veterans' council; State veterans' service officer	Laws 1943, ch. 190, §§ 1–3, as amended; Laws 1949, ch. 27.

Veterans' service agency	State veterans' council; State veterans' service officer	Laws 1943, ch. 190, §§ 1–3, as amended; Laws 1949, ch. 27.
	—Amendment of above provisions without significance change	Laws 1950 (S. S.) ch. 5 pt. 11 (amends Laws 1943, ch. 190, as amended).

NEW JERSEY

Bonus	Bonus to veterans of the Spanish-American War	Stat. Ann. (1940), § 38: 15–1.
	World War I.—Amount: $10 for each month of service from Mar. 25, 1917, to date of discharge; $100 maximum payment.	Stat. Ann. (1940), § 38: 15–2 to § 38: 15–5.
	World War II.—Rejected on referendum	Laws 1949, chs. 239, 240.
Burial allowances and allied benefits.	*Burial.*—County allowance for the burial of indigent veterans. Burial may not be in potter's field.	Stat. Ann. (1940; Cum. An. Pocket Part, 1949) § 38: 17–1 to 38: 17–5.
	—Above provisions extended to veterans of Korean conflict	Laws 1950, ch. 150; Laws 1951, ch. 136 (§ 38: 17–1, 38: 17–2) (Rev. Stat. 1947 as Supp.).
	Burial grounds.—Counties may acquire burial plots for the burial of indigent veterans and provide for maintenance of same.	Stat. Ann. (1940) § 38: 17–6.
	——— Municipalities may appropriate money for maintenance of certain cemeteries where Revolutionary soldiers are buried, and they may contract with certain societies and associations for the care of such grounds.	Stat. Ann. (1940) § 38: 17–10 to 38: 17–11.
	Death certificates.—The name of the deceased veteran and the name of the war shall be given in each death certificate.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 26: 6–7.
	Grave care and registration.—Duty of the county to decorate graves of veterans on Memorial Day.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38: 17–9.
	——— Maintenance of records of veterans' graves by the county supervisor of veterans' interment.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38: 17–12.
	——— Provision for the care of neglected graves	Stat. Ann. (1940), § 38: 17–6 to 38: 17–8.
	——— Certification to county supervisor of veterans' interment of the name of each deceased veteran for whom a death certificate has been issued by the State department of health, or in cases where bodies are transported into the State for burial the officers in charge of the cemeteries or undertakers, shall certify the record.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 26: 6–4.1 to 26: 6–4.2.
	Headstones.—County allowance for headstones for graves of soldiers	Stat. Ann. (1940), § 38: 17–6 to 38: 17–8.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW JERSEY—Continued

Type of law	Résumé	Citation
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38: 23A–1.
	—Above provisions extended to veterans of Korean conflict	Laws 1951, ch. 92 (§ 38: 23A–1) (Rev. Stat. 1947 as Supp.).
	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc. Termination of conservatorship.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 3: 42A–1 to 3: 42A–3.
	Administration of the oath of office, etc., to civil officers, by commissioned officers of the United States Army, Navy, or Marine Corps.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 41: 2–11.
	Evidence of death or other status of persons missing in action	Stat. Ann. (Cum. An. Pocket Part, 1949), § 2: 101–1.1 to 2: 101–1.4.
	Extension of limitation of action period in case of claims of those in the Armed Forces.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 2: 24–26.
	Members of the Armed Forces during World War II permitted to hunt and fish without a license.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 23: 3–1.
	Persons in Armed Forces, though absent from the United States, may adopt minor children of spouses.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 9: 3–12.
	Powers of attorney granted by persons serving in the Armed Forces of the United States, validity.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 46: 2B–1 to 46: 2B–7.
	—Above provisions extended to include powers of attorney granted by members of Armed Forces during Korean conflict.	Laws 1951 ch. 332 (§§ 46:2B–1 to 46:2B–7) (Rev. Stat. 1947 as Supp.).
	Reissuance of liquor license to veteran who held one before service, application within 6 months of termination of service; reissuance to veteran whose prior license was transferred to spouse who allowed to lapse, application within 1 year.	Laws 1950 ch. 145 (§ 33:1–12.22a, b) (Rev. Stat. 1947 as Supp.).
	Renewal of motor vehicle driver's license after termination of military service.	Stat. Ann. (Cum. An. Pocket Part, 1949) § 39: 3–11.5.
	—Above provisions extended to include veterans of Korean conflict	Laws 1953, ch, 106 (§ 39: 3–11.5) (Rev. Stat. 1947 as Supp.).
	Suspension of fiduciary powers during war service	Stat. Ann. (Cum. An. Pocket Part, 1949), § 3: 7–76.1 to 3: 7–76.11.

	Validation of deeds of trust executed by persons in the Armed Forces	Stat. Ann. (Cum. An. Pocket Part, 1949), § 46: 2C–1 to 46: 2C–5.
	—Above provisions to continue in effect in time of emergency and 6 months thereafter.	Laws 1951, ch. 28 (§ 46: 2C–5) (Rev. Stat. 1947 as Supp.).
Civil rights	Parole of certain honorably discharged veterans	Stat. Ann. (Cum. An. Pocket Part, 1949), §§ 30: 4–123.30.
	Registration and voting.—Absentee registration and voting for members of Armed Forces and veterans in veterans' hospitals.	Laws 1950, ch. 146.
	——— Registration and voting in time of war	Stat. Ann. (Cum. An. Pocket Part, 1949), §§ 19: 56–1 to 19: 56–47, 40: 75–11.1, 40: 84–11.1.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—Public officers may not charge for an affidavit, certificate or service rendered to veterans in the preparation of claims for tax exemption.	Stat. Ann. (1940), § 54: 4–3.12.
	Public-record certification.—Exemption of veterans from record search or copy fees when record is to be used in connection with claim for pension, admission to homes, exemption from jury duty, or in lieu of lost discharge.	Stat. Ann. (1940), § 38: 2–13.
	——— Free copies of public records for wards of the United States Veterans' Bureau, under Uniform Guardianship Act.	Stat. Ann. (1939), § 3: 27–5.
	——— Provision for issuing certified copies of discharge papers to veterans and their families, the fee is limited to 50 cents.	Stat. Ann. (1940), § 38: 25–6.
	Recording of death certificates.—State registrar of vital statistics shall record death certificate of veterans without charge on notice thereof.	Laws 1950, ch. 299 (§§ 26:6–5.2 to 26:6–5.4) (Rev. Stat. 1947 as Supp.).
	Recording of discharges.—Honorable discharges are recorded free of charge.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38:25–5.
	Service officers, etc.—Powers and duties of the State service officer transferred to department of economic development.	Strat. Ann. (Cum. An. Pocket Part, 1949), § 52:27C–5.
	——— Powers and duties of the veterans' services council	Stat. Ann. (Cum. An. Pocket Part, 1949), § 13:1B–21.
Educational benefits; qualification for the professions and trades.	Apprentice and on-the-job training for veterans in State departments and counties and municipalities.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38:23A–7.
	Awarding of diplomas, degrees or other credentials to certain junior students of the public schools or educational institutions upon their entrance into active military service.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 18:14–82.
	—Above provisions extended to include service during Korean conflict	Laws 1951, ch. 81 (§ 18:14–82) (Rev. Stat. 1947 as Supp.).
	Certain veterans exempt from examination required as a prerequisite to the issuance of license to act as insurance agent or broker.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 17:22–6.24.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW JERSEY—Continued

Type of law	Résumé	Citation
Educational benefits; qualification for the professions and trades—Con.	Certain wounded or disabled veterans, upon completion of prescribed courses, may obtain without cost license permitting operation as insurance broker, agent, or solicitor.	Laws 1952, ch. 294 (§ 17: 22–6) (Rev. Stat. 1947 as Supp.).
	Disabled World War veterans entitled to certain lawbooks upon admission to the bar.	Stat. Ann. (1940), § 38: 19–1.
	Educational program for veterans shall include (1) courses of collegiate grade; (2) courses in various school districts in any field of vocational education and training; (3) courses in school districts in the field of education for adults and out-of-school youth; (4) courses of high-school grade.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 18: 14A–1 to 18: 14A–18.
	Federal vocational certificates recognized as preliminary work qualifying for the study of accounting, architecture, law and nursing.	Stat. Ann. (1940), § 18: 21–5.
	Reissuance of barbers' registration certificates or permits after discharge from military service without payment of certain fees. War-service credit against experience requirement.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 45: 4–35.1 to 45: 4–35.2; 45: 4–50.2.
	Renewal of certificate of registration of a pharmacist after discharge from military service.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 45: 14–11.1.
	—Above provision extended to veterans of Korean emergency	Laws 1952, ch. 75 (§ 45: 14–11.1) (Rev. Stat. 1947, as Supp.).
	Renewal of license to practice beauty culture without examination, within 2 years after termination of military service.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 45: 4A–23.1.
	Renewal of license to practice professional engineering or land surveying after termination of military service.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 45: 8–37.1.
	Renewal or reinstatement of certain licenses, registration certificates or permits to practice professions or engage in occupations, after termination of military service in World War II.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38: 23A–4 to 38: 23A–6.
	—Above provisions extended to veterans of Korean conflict	Laws 1952, ch. 116 (§ 38: 23A–4) (Rev. Stat. 1947 as Supp.).
	Veteran of any war, wounded or disabled, may without apprenticeship, receive free license to operate as real-estate broker; must have completed college course in real estate.	Laws 1953, ch. 77 (§ 45: 15–11) (Rev. Stat. 1947 as Supp.).
Educational opportunities	Aid to children of veterans who were killed in action during World War I	Stat. Ann. (1940; Cum. An. Pocket

Educational opportunities for children of veterans.	Aid to children of veterans who were killed in action during World War I and World War II, or who died from other causes while serving in the Armed Forces of the United States. Amount: $150. Maximum per child per year.	Stat. Ann. (1940; Cum. An. Pocket Part, 1949), § 38: 20–1 to 38: 20–4.
	—Above provisions extended to children of deceased veterans of Korean conflict.	Laws 1953, ch. 65 (§ 38: 20–1) (Rev. Stat. 1947 as Supp.).
Employment preferences, privileges, etc.	Appointment of veterans as detectives in first-class counties	Stat. Ann. (1939), § 2: 181–4.
	—Above provisions revised as to qualifications	Laws 1952, ch. 79 (§ 2: 181–4) (Rev. Stat. 1947 as Supp.).
	Benefit rights under the Unemployment Compensation Act	Stat. Ann. (Cum. An. Pocket Part, 1949), § 43.21–5.1.
	—Provisions extended to veterans of Korean conflict; workmen's compensation—Amendment of provisions without significant change.	Laws 1953, chs. 217, 223 (§§ 34: 15–12.1, 43: 21–12.4a) (Rev. Stat. 1947 as Supp.).
	Classification of certain State employees having tenure, under the statute relating to soldiers, sailors, and marines, but who were not in the classified service of the civil service.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 11: 4–3.5 to 11: 4–3.6, 11: 4–3.10.
	County supervisor of veterans' interment required to be a veteran	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38: 17–2.
	Employers who require a birth certificate as a condition of employment, promotion, etc., shall accept in lieu thereof, from an employee who is a veteran, the honorable discharge of such veteran.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 26: 8–40.7 to 26: 8–40.9.
	Firemen who are veterans of World War II and employees of cities between 50,000 and 55,000 population, discharged without hearing, shall be reinstated.	Laws 1952, ch. 243.
	Leaves of absence for public officers and employees in military service; retention of rights.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38: 23–4.
	—Above provisions extended to apply to veterans of Korean conflict	Laws 1951, chs. 18,210 (§§ 38: 23–4.1, 38: 23–5) (Rev. Stat. 1947 as Supp.).
	Leaves of absence to veterans who are employees of public departments or courts who are official representatives at veterans' organization and other specified conventions.	Laws 1954, ch. 114 (§ 38: 23–2) (Rev. Stat. 1947 as Supp.).
	Maximum age limit for public employment lowered by period spent in military service.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38: 23A–2.
	Pension rights on retirement from public service	Stat. Ann. (1940; Cum. An. Pocket Part, 1949), § 43: 4–1 to 43: 4–6.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW JERSEY—Continued

Type of law	Résumé	Citation
Employment preferences, privileges, etc.—Con.	Police and fire department appointees absent in war service permitted to qualify for benefits as members of the pension fund in the various departments.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 43: 16–1 (note).
	Preference to veterans, their wives, or widows, under civil service, State, county, municipality, or school district.	Stat. Ann. (1939; Cum. An. Pocket Part, 1949), § 11: 27–1 to 11: 27–13.
	—Above provisions extended to veterans of Korean conflict, their wives or widows, and to mothers of veterans who died in service; when 3 names certified from top of register and 1 is a veteran, he must be chosen.	Laws 1951, ch. 19; Laws 1952, chs. 48,309 (§§ 11: 27–1, 11: 27–1.3, 11: 27–4) (Rev. Stat. 1947 as Supp.).
	Preservation of pension rights of employees of certain counties during military service.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 43: 10–18.20.
	Preservation of pension rights of public officers and employees in military service.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38: 23–5 to 38: 23–6.
	Preservation of status of legal newspapers forced to suspend publication during military service of owners.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 35: 1–2.4.
	Reinstatement of officers and employees in the public-school system after discharge from military service; preservation of status and pension rights.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 18: 4A–1 to 18: 4A–4.
	—Above provisions extended to include veterans of Korean conflict	Laws 1951, ch. 91 (§ 19: 4A–3) (Rev. Stat. 1947 as Supp.).
	Right of veteran to resinstatement in municipal employment within a limited time after discharge.	Stat. Ann. (1940), § 40: 46–11.
	Service in World War II shall not count toward compulsory retirement under any pension or retirement law affecting State, county, municipal, or school district employment.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 43: 1–1.1.
	Special benefits under Workmen's Compensation Act for employees receiving subsistence payments from the Veterans' Administration.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 34: 15–12.1 to 34: 15–12.6.
	State, county, or municipal employees permitted to join State employees' retirement system after induction into the Armed Forces.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 43: 14–2.8, 43: 15–2.1.
	State employees on leave of absence and returning to active service of the State after discharge from military service, entitled to war ad	Stat. Ann. (Cum. An. Pocket Part, 1949), § 52: 14–15.39 to 52: 14–

	the State after discharge from military service, entitled to war adjustment bonus.	1949), § 52: 14–15.39 to 52: 14–15.40.
	State employment bureau to aid veterans	Stat. Ann. (1940), § 34: 1–67 to 34: 1–69.
	Tenure of war veterans in public office, employment, or position	Stat. Ann. (1940; Cum. An. Pocket Part, 1949), § 38: 16–1 to 38: 16–5.
	The director of the division of veterans' services and members of the veterans' services council, shall be war veterans.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 13: 1B–19 to 13: 1B–20.
	Veterans in any public service eligible for benefits under all veterans' preference laws.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38: 23A–3.
	Veterans in public service are entitled to leave of absence to attend State and National conventions of veterans' associations as duly authorized representatives.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38: 23–2.
	Veterans may withdraw from county retirement system without prejudice.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 43: 9–6.1.
	Veterans may withdraw from retirement system when serving as court attendants in second-class counties.	Stat. Ann. (1940), § 43: 10–72.
	Veterans' preference applicable in the selection of State director of aviation.	Stat. Ann. (1939), § 6: 1–25.
	Veterans who were decorated in World War I are entitled to certain advantages relating to promotions in State and municipal service.	Stat. Ann. (1939), § 11: 27–11, 11: 27–11.1.
	War-service credit in determining advancement in grade and increased pay of firemen, policemen, and motor-vehicle inspectors.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38: 16–6.
	War-service credit in determining teacher seniority	Stat. Ann. (Cum. An. Pocket Part, 1949), § 18: 13–19.
	War-service credit to officers and employees of banks and savings banks eligible for retirement benefits.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 17: 9A–25.1 (F), 17: 9A–196 (F).
	War-service credit to World War II veterans who were clerical employees of the civil-district courts; classification by the civil-service commission of employees certified without examination.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 11: 22–44.1 to 11: 22–44.5.
	War veterans are permitted to withdraw from the State employees' retirement system.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 43: 14–43 to 43: 14–44.
	World War veterans in the police department in cities of the first class are entitled to certain advantages relating to promotion.	Stat. Ann. (1939), § 11: 27–12.
Exemption from execution, garnishment, etc.	Wages of World War veterans are not subject to garnishment for debt contracted prior to the war.	Stat. Ann. (1940), § 38: 21–1

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW JERSEY—Continued

Type of law	Résumé	Citation
Guardianship; administration of estates.	Admission to probate of wills executed by deceased servicemen	Stat. Ann. (Cum. An. Pocket Part, 1949), § 3: 2–24.1 to 3: 2–24.2.
	County public guardian of incompetent veterans to assist guardians of incompetent veterans	Stat. Ann. (1939), § 3: 33–1 to 3; 33–11.
	Parent or guardian may administer estates of less than $100 in realty or $500 in personalty without appointment.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 3: 7–29.
	Regulates receipt, investment, etc., by guardian of personal property valued at less than $1,000 to which the ward shall become entitled from any source other than the Federal Government.	Stat. An. (1939), § 3: 33A–1 to 3: 33A–5.
	—Raises amount in above provision to that valued at less than $2,500	Laws 1950, ch. 117 (§ 3: 33A–1) (Rev. Stat. 1947 as Supp.).
	Special letters of guardianship empower guardian to give written consent to the enlistment of the ward in the Armed Forces in time of war.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 9: 2–12.
	Uniform Veterans' Guardianship Act with modifications. Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran to receive certain benefits on behalf of such ward.	Stat. Ann. (1937; Cum. An. Pocket Part, 1949), § 3: 27–1 to 3: 32–1.
Homes (institutional)	Admission of disabled veterans, their wives, or widows to the soldiers' home at Vineland.	Stat. Ann. (1940; Cum. An. Pocket Part, 1949), § 30: 6A–13 to 30: 6A–18.
	Admission of disabled veteran to the soldiers' home at Menlo Park	Stat. Ann. (1940), § 30: 6A–1 to 30: 6A–12.
Hospital benefits	Care and treatment of veterans in county hospitals, contracts with the U. S. Government.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 40: 23–6.17 to 40: 23–6.19.
	Commitment of an incompetent veteran to a Federal hospital under Uniform Veterans' Guardianship Act.	Stat. Ann. (1939), § 3: 32–1.
	—Amendment of above provisions without significant change	Laws 1952, ch. 76 (§ 30: 6B–1) (Rev. Stat. 1947 as Supp.).
	Registration and voting by patients in veterans' hospitals	Stat. Ann. (Cum. An. Pocket Part, 1949), §§ 19: 56–1 to 19: 56–47; 40: 75–11.1; 40: 84–11.1.
	[illegible] and operate housing for veterans of World War II	Laws 1951, ch. 116 (§ 40:32–14 to 19) (Rev. Stat. 1947 as Supp.).

Housing	Counties may acquire and operate housing for veterans of World War II and their families.	Laws 1951, ch. 116 (§ 40:32-14 to 19) (Rev. Stat. 1947 as Supp.).
	Housing for veterans of World War II and their families in municipalities.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 55: 14G-1 to 55: 14G-30.
	—Above provisions extended to include veterans of Korean conflict; extended time of emergency for providing housing; no other significant changes.	Laws 1951, chs. 20, 27, 235; Laws 1953, chs. 106, 129; Laws 1954, chs. 25, 206 (§§ 55: 14G-1 to 55: 15G-33, 55: 14H-3, 55: 14H-21) (Rev. Stat. 1947 as Supp.).
	Municipalities may sell and convey lands for the purpose of providing and building homes for paraplegic veterans.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 40: 60-40.2 to 40: 60-40.4.
	Powers and duties of the public-housing authority under the statute providing housing for veterans shall be performed through the division of veterans' services in the department of conservation and economic development.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 13: 1B-18; § 13: 1B-22.
	Temporary or emergency housing in municipalities for veterans of World War II, their families.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 55: 14F-1 to 55: 14F-10.
	The county park commission may contract with any municipality or administrator of the Public Housing and Development Authority for use of lands for constructing, operating, and maintaining emergency housing for veterans of World War II.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 40: 37-11.2.
Loans, contracts of minors, etc.	Functions, powers, and duties of the veterans' loan authority shall be exercised and performed through the division of veterans' services in the department of conservation and economic development.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 13: 1B-17.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act and certain other Federal laws.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38: 23B-23.
	—Above provisions extended to include veterans of Korean conflict	Laws 1951, ch. 89 (§ 38: 23B-8) (Rev. Stat. 1947 as supp.).
	Veterans' Loan Act (1944).—Provides for guaranteed or insured bank loans at low interest rates to qualified war veterans for the purpose of establishing or reestablishing themselves in small businesses or professions, and of enabling them to purchase household furnishings and household appliances required by them for use in their homes.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38:B-1 to 38: 23B-22.
	—Limits application of above act to not later than June 30, 1951; outlines duties of veterans' loan authority.	Laws 1950, ch. 216 (§§ 38: 23B-8, 38: 23B-22.1, 38: 23B-22.2) (Rev. Stat. 1947 as Supp.).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW JERSEY—Continued

Type of law	Résumé	Citation
Loans, contracts of minors, etc.—Continued.	Veterans' loans as legal investments for banks, savings banks, saving and loan associations and building and loan associations.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 17: 6–53.1 to 17: 6–53.2, 17: 9A–68, 17: 9A–176, 17: 12A–78 to 17: 12A–79.
	Validation of certain chattel mortgages made to secure the repayment of certain veterans' loans, renewals, or extensions thereof.	Stat. Ann. (Cum. An. Pocket Part, 1949), § Val. 18: 1.4 (Laws 1949, ch. 165).
	Veterans' loans exempt from taxation	Stat. Ann. (Cum. An. Pocket Part, 1949), § 54: 4–3.29.
Medals, insignia, etc	Any person representing himself to be a former member of the Armed Forces or wearing the insignia to induce belief of former membership may be adjudged a disorderly person.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 2: 202–16.10.
	Provision for medals for service in the Civil War, Mexican border, Spanish-American War, and the World War.	Stat. Ann. (1940), § 38: 27–1.
Patriotic holidays	Counties and municipalities may appropriate money to the Grand Army of the Republic or to the Sons of Union Veterans of the Civil War for the observance of Memorial Day and other patriotic holidays.	Stat. Ann. (1940), § 40: 23–8, 40: 48–9.
	Counties may appropriate money for observance of Memorial Day	Stat. Ann. (1940; Cum. An. Pocket Part, 1949), §§ 38: 17–9, 40: 23–8.1.
Pensions	Annual pension of $500 for life to blind veterans of any war, including World War II. Administered by the department of economic development.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38: 18–1 to 38: 18–3.
	—Above provisions extended to include veterans of Korean conflict	Laws 1951, ch. 17 (§ 38: 18–1) (Rev. Stat. 1947 as Supp.).
	Annual pension of $500 for life to veterans suffering from paraplegia	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38: 18A–1 to 38: 18A–3.
	—Above provisions extended to include veterans suffering osteochondritis, hemiplegia, amputation of both hands, both feet, 1 hand and 1 foot, and multiple sclerosis; provides if veteran moves from	Laws 1951, ch. 331; Laws 1945, ch. 213; Laws 1955, ch. 192 (§§ 38: 18A–1 to 38: 18A–4) (Rev.

	and 1 foot, and multiple sclerosis; provides if veteran moves from State because of employment or health, may still receive pension unless State he moves to provides similar pension.	38: 18A–1 to 38: 18A–4) (Rev. Stat. 1947 as Supp.).
Records	History of the participation of New Jersey in the World War. (Obsolete provisions repealed.)	Stat. Ann. (1940), § 52: 26–13.
	Provision for the compilation of records of Revolutionary War soldiers	Stat. Ann. (1940), § 38: 25–3 to 38: 25–4.
	The archives of the adjutant general's department shall include all available records of officers and men, movements and operations of the military and naval forces of the State in all the wars in which its troops have participated from the earliest colonial period.	Stat. Ann. (1940), § 38: 2–11 to 38: 2–14.
Relief and rehabilitation	Apprentice and on-the-job training for veterans in State departments and counties and municipalities.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38: 23A–7.
	—Apprentice and on-the-job training provision amended	Laws 1952, ch. 232 (§ 38: 23A–7).
	Municipalities and counties of the fourth or sixth classes may establish a veterans' service bureau.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 40: 48–2.15.
	Municipalities may appropriate money to organizations formed to honor and assist men and women in the service.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 40: 48–9.2.
	Preservation of settlement rights while in the Armed Forces or in a veterans' hospital.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 44: 8A–5.
	Relief of veterans by soldiers' home board, outside the home	Stat. Ann. (1940), § 30: 6A–6.
Tax and license fee exemptions.	*Inheritance tax.*—Exempts money received from war risk insurance or adjusted service certificates from inheritance tax.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 54: 34–4 (e).
	——— Postponement of collection of interest on delinquent tax payable by estate of a member of the Armed Forces killed in action.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 54: 35–3.
	Liquor tax.—Alcoholic beverages sold to military organizations exempt from sales tax.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 54: 43–2.1.
	Loans.—Loans to veterans under the Veterans' Business Loan Act, etc., exempt from taxation.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 54: 4–3.29.
	Motor vehicles.—Free registration of vehicles furnished resident disabled veterans under Federal Law which provides an automobile for any veteran of World War II entitled to compensation for the loss, or loss of use, of 1 or both legs.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 39: 3–27.1.
	—Above provisions extended to include those vehicles issued under Public Law 663 (79th Cong.) and Public Law 187 (82d Cong.).	Laws 1951, ch. 13; Laws 1952, ch. 73; Laws 1953, ch. 59 (§ 39: 3–27.1) (Rev. Stat. 1947 as Supp.).
	——— Refund of registration fee to person entering the military or naval services of the United States.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 39: 3–22.1.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW JERSEY—Continued

Type of law	Résumé	Citation
Tax and license fee exemptions—Continued.	*Peddler's license.*—Special license may be issued to veterans (without cost) to hawk, peddle, and vend goods, wares, or merchandise, or solicit trade within the State. Such license restricted to the county wherein licensee resides.	Stat. Ann. (1940; Cum. An. Pocket Part, 1949), § 45: 29–4 to 45: 24–13.
	—Above provisions extended to include veterans of Korean conflict	Laws 1950, ch. 156; Laws 1952, chs. 156, 344 (§ 45: 24–9) (Rev. Stat. 1947 as Supp.).
	Poll tax.—Exemption of veterans and their widows. Applicable to members of the Armed Forces during World War II.	Stat. Ann. (1940; Cum. An. Pocket Part, 1949), § 54: 4–3.12, 54: 4–3.12d to 54: 4–3.12h.
	——— Exemption of veterans from municipal poll tax	Stat. Ann. (1940), § 40: 48–8.
	Professional and occupational licenses.—Certain disabled veterans are entitled to free license to act as insurance agents or brokers.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 17: 22–6.
	——— Certain disabled veterans are entitled to free license to act as real-estate brokers or salesmen.	Stat. Ann. (1940), § 45: 15–11.
	Property tax.—Annual listing of veterans' tax exemptions by the collector of taxes or assessor of each taxing district.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 54: 4–34.2 to 54: 4–34.3.
	——— Exemption of property owned and used by a corporation organized to provide instruction in agricultural pursuits for crippled soldiers and sailors of the United States.	Stat. Ann. (1940), § 54: 4–3.15.
	——— Exemption of property used in the work of veterans' organizations existing and established on June 18, 1936, if the legal or beneficial ownership of the property is in one or more of said organizations, or posts, or affiliated associations.	Stat. Ann. (1940), § 54: 4–3.25.
	——— Exemption of real and personal property of veterans and their widows from State, county, or municipal taxes, to the value of $500. Applicable to members of the Armed Forces during World War II.	Stat. Ann. (1940; Cum. An. Pocket Part, 1949), § 54: 4–3.12; 54: 4–3.12d to 54: 4–3.12h.
	—Above provisions extended to include veterans of Korean conflict	Laws 1951, ch. 184; Laws 1952, ch. 231 (§ 54: 4–3.12i) (Rev. Stat. 1947 as Supp.).
	——— Exemption of real and personal property used by an organization composed entirely of veterans of any war of the United States.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 54: 4–3.5.
	——— Tax exemption of the dwelling house of any veteran who has a service-connected disability from paraplegia; or from total blindness; or from amputation of both	Stat. Ann. (Cum. An. Pocket Part, 1949), § 54:

	——— Tax exemption of the dwelling house of any veteran who has a service-connected disability from paraplegia; or from total blindness; or from amputation of both arms or both legs, both hands, or both feet.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 54: 4–3.30 to 54: 4–3.34.
	—Redefines disabled under above provisions; includes exemption for widow if resident at time of death of veteran and is owner of property.	Laws 1951, ch. 200; Laws 1952, ch. 233; Laws 1954, ch. 148 (§ 54: 4–3.30) (Rev. Stat. 1947 as Supp.).
Transportation, motor vehicle, etc., privileges.	Free registration of automobile furnished by the Federal Government to a World War II veteran entitled to compensation for the loss, or loss of use, of 1 or both legs.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 39: 3–27.1.
	Veterans buying motor vehicles from United States Government and having obtained temporary identification markers, may operate such vehicles from place of purchase to any place within the State for the purpose of registering them.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 39: 3–33.1.
Veterans' organizations	*Conventions; reports of proceedings.*—Provision for the printing of proceedings of the Grand Army of the Republic, Spanish-American War Veterans, and Veterans of Foreign Wars by the State.	Stat. Ann. (1940), § 38: 25–8 to 38: 25–16.
	——— Veterans in public service are entitled to leave of absence to attend State and National conventions of veterans' organizations as duly authorized representatives to such conventions.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 38: 23–2.
	Insignia.—Declares daisy or replica recognized souvenir of Italian-American War Veterans; may be offered for sale for veterans' benefit.	Laws 1951, ch. 263 (§ 38: 25A–14) (Rev. Stat. 1947 as Supp.).
	——— Declares the forget-me-not or its replica to be the recognized souvenir of Disabled American Veterans of the World War and restricts the sale thereof to such organization and its auxiliaries	Stat. Ann. (1940), § 38: 25A–8 to 38: 25A–13.
	——— Declares the poppy or its replica, to be the recognized souvenir of the deceased veterans of the World War and restricts the sale thereof to nationally recognized veterans' organizations and their auxiliaries.	Stat. Ann. (1940; Cum. An. Pocket Part, 1949), § 38: 25A–1 to 38: 25A–7.
	——— Declares white clover or replica recognized souvenir of Amvets; may be offered for sale for veterans' benefit.	Laws 1954, ch. 41 (§ 38: 25A–17, 18), (Rev. Stat. 1947 as Supp.).
	——— Restrict the veterans' special peddler license law by prohibiting the hawking of flags, magazines, artificial flowers, etc., emblematic of the Army, Navy, Marine Corps, or any veterans' organization, unless peddler has 3 months' residence in licensing county.	Stat. Ann. (1940), § 45: 24–9.1.
	——— Unauthorized wearing or use of insignia, badges, etc., of veterans' organizations is a misdemeanor.	Stat. Ann. (1940), § 2: 141–3.
	——— Unauthorized wearing or use of the registered name or insignia of a veterans' organization is a misdemeanor, punishable by a fine not exceeding $100 or imprisonment for not more than 60 days.	Stat. Ann. (1940), § 56: 2–1 to 56: 2–9.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW JERSEY—Continued

Type of law	Résumé	Citation
Veterans' organizations—Continued.	*Loan of equipage and stores.*—Temporary loan of camp and garrison equipage, ordnance, or other military stores to certain veterans' organizations.	Stat. Ann. (1940) § 38: 10-1.
	Meeting places, etc.—Annual appropriation to the Grand Army of the Republic.	Stat. Ann. (1940), § 38: 25-8.
	——— Appropriations to military service organizations in municipalities.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 40: 48-9.2.
	——— Armory privileges	Stat. Ann. (1940), § 38: 8-13 to 38: 8-15.
	——— Municipalities and counties may convey to veterans' organizations unneeded lands to be used for purposes of the organizations and not for commercial business, trade, or manufacture.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 40: 60-40.1.
	——— Municipalities may lease property to veterans' associations without expense to such associations or at a nominal rent.	Stat. Ann. (1940), § 40: 60-45.
	——— Municipalities may provide quarters in municipal buildings for veterans' organizations.	Stat. Ann. (1940), § 40: 60-44.
	——— Rooms in county buildings for use of veterans' organizations	Stat. Ann. (1940), § 40: 32-13.
	——— Unused school property may be transferred to veterans' organizations.	Stat. Ann. (1940), § 18: 5-27 to 18: 5-28.
	Patriotic holidays observance.—Municipalities and counties may appropriate money to the Grand Army of the Republic or to any camp of Sons of Union Veterans of the Civil War for Memorial Day observance.	Stat. Ann. (1940), §§ 40: 23-8, 40: 48-9.
	Relief to veterans, etc.—Municipalities may sell and convey unneeded lands to veterans' organizations for the erection of homes for paraplegic veterans. Such lands and premises may be conveyed to the paraplegic veteran or veterans on whose behalf the lands were acquired.	Stat. Ann. (Cum. An. Pocket Part, 1949), §§ 40: 60-40.2 to 40: 60-40.4.
	Tax exemptions.—Exemption of property used in the work of veterans' organizations existing and established on June 18, 1936, if the legal or beneficial ownership of the property is in one or more of said organizations, or posts, or affiliated associations.	Stat. Ann. (1940), § 54: 4-3.25.

	——— Exemption of real and personal property used by an organization composed entirely of veterans of any war of the United States.	Stat. Ann. (Cum. An. Pocket Part, 1949), § 54: 4-3.5.
Veterans' service agency	Division of Veterans' Services	Stat. Ann. (Cum. An. Pocket Part, 1949), §§ 13: 1B-16 to 13: 1B-22; 52: 27C-4.
	—Restates duties under above provisions	Laws 1952, ch. 347 (§ 13: 1B-22.1) (Rev. Stat. 1947 as Supp.).

NEW MEXICO

Burial allowances and allied benefits.	*Burial.*—County allowance for burial of indigent veterans. Burial may not be in potter's field. Friends, relatives or the Grand Army of the Republic may be allowed to conduct the funeral.	Stat. Ann. (1941), § 66-1601 to 66-1604.
	——— Provides for detailing a firing squad for duty at burial of veterans entitled to burial in a national cemetery.	Stat. Ann. (1941), § 66-1605 to 66-1607.
	Grave registration.—County clerk to keep a record of the name, age, service, and death of each deceased veteran.	Stat. Ann. (1941) § 66-1602.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Stat. Ann. (Cum. Pocket Supp. 1947), § 46-106a.
	Administration of estate of members of the Armed Forces listed as missing in action, captured by the enemy, etc. Termination of conservatorship.	Stat. Ann. (Cum. Pocket Supp. 1947), § 36-201 to 36-204.
Civil rights	Absentee registration and voting	Stat. Ann. (Cum. Pocket Supp. 1947), § 56-319 note (Laws 1944, ch. 2; Laws 1945, ch. 124).
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—Director of veterans' affairs and executive assistants of the veterans' service commission are authorized to administer oaths and affirmations, and execute attestations and certificates in all cases other officers of the State may do and with like effect.	Stat. Ann. (1941), § 66-1408.
	Public-record certification.—County clerks are required to furnish without charge to any soldier a copy of his marriage license, to be used and filed with the United States Veterans' Administration.	Stat. Ann. (1941), § 66-1507 to 66-1509.
	——— Director of public health is required to furnish without charge, copies of birth and death certificates to veterans or to the Veterans' Administration or the United States Bureau of Pensions for use in establishing and determining claims.	Stat. Ann. (Cum. Pocket Supp. 1947), § 71-413.
	——— Free copies of public records furnished to Veterans' Administration under the Uniform Guardianship Act.	Stat. Ann. (Cum. Pocket Supp. 1947), § 35-416.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW MEXICO—Continued

Type of law	Résumé	Citation
Claims; assistance in obtaining benefits; safekeeping of papers—Con.	*Recordings of discharges.*—Discharge papers are recorded free of charge by county clerks.	Stat. Ann. (1941), § 66-1501.
	Safekeeping of the papers.—Certificates of insurance issued to veterans under the United States Adjusted Compensation Act may be filed with county clerks for safekeeping and without charge.	Stat. Ann. (1941), §§ 66-1502 to 66-1506.
	Service officers, etc.—Duty of the veterans' service commission to disseminate information regarding laws beneficial to veterans, their widows and children; to assist them with claims against the United States, or in establishing rights and procuring benefits to which they may be entitled under Federal or State laws.	Stat. Ann. (1941), §§ 66-1401 to 66-1411.
Educational benefits; qualification for the professions and trades.	Instructions in lip reading, etc., at State asylum for deaf	Stat. Ann. (Cum. Pocket Supp. 1947), § 55-2304.
	Reinstatement of professional and occupational licenses after termination of World War II.	Laws 1943, ch. 78 (see Stat. Ann. Cum. Pocket Supp. 1947), ch. 51, note.
Educational opportunities for children of veterans.	Aid to children of veterans who were killed while serving in the Armed forces during World War I or World War II or who died as a result of such service. Free tuition in State institutions of secondary or college grade. Amount: $300 maximum, in addition to the free tuition, for any 1 child for any 1 year.	Laws 1949, ch. 170.
	—Extends above provisions to children of veterans of Korean conflict who were killed or died as a result of such service. Includes New Mexico Military Institute among approved institutions.	Laws 1953, ch. 31, Laws 1955, ch. 216 (§ 74-4-1). (Stat. 1953, 1955 Supp.).
Employment preferences, privileges, etc.	Employees of the veterans' service commission are required to be veterans.	Stat. Ann. (1941), § 66-1406.
	Reinstatement of public officers after discharge from military service	Stat. Ann. (Cum. Pocket Supp. 1947), §§ 10-338 to 10-343.
	Reinstatement of public officers and employees, and private employees, to positions of like seniority, status and pay, upon termination of military service; preservation of rights and benefits.	Stat. Ann. (1941; Cum. Pocket Supp. 1947), §§ 57-701 to 57-703.

	Veterans' service commission shall maintain an employment service for veterans.	Stat. Ann. (1941), § 66–1405 (f).
	War-service credit to public officers and employees under the State retirement system.	Stat. Ann. (Cum. Pocket Supp. 1947), § 3–1613 (4), as amended; Laws 1949, ch. 174, § 13.
	War-service credit to veterans under the teacher retirement system	Stat. Ann. (Cum. Pocket Supp. 1947), § 55–1114.
Guardianship; administration of estates.	Authorizes the veterans' service commission to act as administrator or executor of the estate of a deceased veteran or as the guardian of an incompetent veteran or of a minor child.	Stat. Ann. (1941), §§ 66–1409 to 66–1411.
	—Powers of veterans' service commission extended to allow acting as guardian for any resident of State having money due from Veterans' Administration payment of which is dependent upon appointment of guardian.	Laws 1955, ch. 20 (§ 74–1–9). (Stat. 1953, 1955 Supp.).
	Decedents' estates which consist of assets derived from direct payment from the Veterans' Administration excempt from appraisals.	Stat. Ann. (Cum. Pocket Supp. 1947), § 33–305.
	Provision for notice to the United States Veterans' Administration of the filing of the annual account of a guardian in cases where the person under guardianship is in receipt of financial benefits from the Administration.	Stat. Ann. (1941), § 35–135.
	Uniform Veterans' Guardianship Act.—Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Stat. Ann. (Cum. Pocket Supp. 1947), §§ 35–401 to 35–422.
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital under the Uniform Guardianship Act.	Stat. Ann. (Cum. Pocket Supp. 1947), § 35–418.
	Jurisdiction of State lands of Veterans' Administration facility ceded to Veterans' Administration hospital.	Stat. Ann. (1941; Cum. Pocket Supp. 1947), §§ 8–205, 8–208.
	Voluntary or emergency commitment of incompetent veterans to Veterans' Administration hospital.	Stat. Ann. (1941) §§ 37–223 to 37–225.
Loans, contracts of minors, etc.	Banks and other institutions may make loans guaranteed in whole or in part as provided by the Servicemen's Readjustment Act.	Stat. Ann. (Cum. Pocket Supp. 1947), § 50–309a.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Stat. Ann. (Cum. Pocket Supp. 1947), § 50–309b.
Medals	Medals for residents who were members of the 200th Coast Artillery and served in the Philippines under General MacArthur.	Stat. Ann. (1941; Cum. Pocket Supp. 1947), § 66–805.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW MEXICO—Continued

Type of law	Résumé	Citation
Tax and license fee exemptions.	*Income tax.*—Contributions to posts or organizations of war veterans are deductible in computing the taxpayers' net income.	Stat. Ann. (Cum. Pocket Supp. 1947), § 76–1207.
	——— Exemption of amounts received as pensions, family allotments and allowance under the provisions of the War Risk Insurance and Vocational Rehabilitation Acts or the World War Veterans' Act, or as pensions or bonuses from the United States for services rendered by the beneficiary, or another, in the military or naval forces of the United States in time of war, or as a pension for service rendered by the beneficiary, or another, for which the State is paying a pension or bonus.	Stat. Ann. (Cum. Pocket Supp. 1947), § 76–1205 (5).
	——— Persons in the armed services may file their State income tax returns within 6 months after cessation of hostilities.	Stat. Ann. (Cum. Pocket Supp. 1947), § 76–1248.
	Motor-vehicle licenses.—Exemption of amputees from payment of motor-vehicle license fees.	Stat. Ann. (Cum. Pocket Supp. 1947), §§ 68–252 to 68–253.
	—Exemption of amputees of World War II and Korean conflict from payment of registration fees on 1 passenger vehicle.	Laws 1953, ch. 138.
	Poll tax.—Exemption of veterans from road taxes	Stat. Ann. (Cum. Pocket Supp. 1947), § 76–113.
	Property tax.—Property to the amount of $2,000 of all veterans and their unmarried widows shall be exempt from taxation. Not applicable to veterans of World War I who became residents of the State after Jan. 1, 1934, and who did not serve in World War II, nor to any soldier who did not acquire residence in the State prior to Jan. 1, 1947.	Stat. Ann. (1941; Cum. Pocket Supp. 1947), §§ 76–111 to 76–117.
	—Redefines "soldier" for eligibility under above provisions as "one who served for 90 days or more when military forces are engaged in armed conflict under orders of President." No other significant changes in law.	Laws 1951, ch. 15, Laws 1953, ch. 114, S. J. R. No 19 (§ 72–1–11) (Stat. 1953, 1955 Supp.).
	——— Veterans may apply property tax exemption in partial satisfaction of motor vehicle registration fees.	Stat. Ann. (1941), § § 68–226, 68–241.
Transportation, motor vehicle, etc., privileges.	Amputees exempt from payment of motor-vehicle license fee	Stat. Ann. (Cum. Pocket Supp. 1947), § 68–252 to 68–253.
Veterans' organizations	*Insignia, etc.*—Provision for the registration of names, badges, mottoes,	Stat. Ann. (1941), § § 52–201 to 52–206.

Veterans' organizations	*Insignia, etc.*—Provision for the registration of names, badges, mottoes, etc., of veterans' organizations. Unauthorized wearing or use of insignia declared a misdemeanor, punishable by a fine not to exceed $100 or imprisonment for not more than 60 days.	Stat. Ann. (1941), § § 52–201 to 52–206.
	Tax exemptions.—Contributions made to posts or organizations of war veterans are deductible in computing the taxpayers' net income.	Stat. Ann. (Cum. Pocket Supp. 1947), § 76–1207.
	Uniforms.—Exempts members of associations composed of veterans from the prohibition as to the wearing of a military uniform.	Stat. Ann. (1941), § 66–901.
Veterans' service agency	State Veterans' Service Commission	Stat. Ann. (1941), § § 66–1401 to 66–1411.
	—Amendment redefines veteran for purpose of chapter	Laws 1955, Ch. 22 (§ § 74–1–1 to 74–1–11) (Stat. 1953, 1955 Supp.).

NEW YORK

Bonus	World War I. Amount: $10 for each month in active service; $150 maximum payments (time limitation on applications for benefits under this law has expired). World War II. Amount: $50 for domestic service of 60 days or less; $150 for domestic service of more than 60 days; $250 for foreign service of any duration.	Laws 1924, ch. 19; amended Laws 1925, ch. 26; Laws 1926, ch. 188; Laws 1927, ch. 59. Unconsolidated Laws (McKinney's Consolidated Laws Ann., 1949), §§ 10201–10208; Tax Law, §§ 351b, 471a (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
Burial allowances and allied benefits.	*Burial.*—County allowance for burial of indigent veterans, their parents, wives or widows, and minor children. Burial may not be in potter's field. Relatives or friends may conduct the funeral.	General Municipal Law, § 148 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	——— Privilege of removal of bodies from potter's field or neglected or abandoned cemeteries, to properly kept cemeteries.	Town Law, § 295 (McKinney's Consolidated Laws Ann., 1940).
	Burial grounds.—Counties may acquire soldiers' burial grounds and provide for their maintenance.	General Municipal Law, § 148 (1d) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	——— Soldiers' monument corporations may acquire by gift or purchase any lots or lands in any cemetery to be used and occupied exclusively for the burial of soldiers and sailors and for the erection of suitable monuments or memorials therein.	Membership Corporation Law, § 160 (McKinney's Consolidated Laws Ann., 1941).
	——— Towns may purchase soldiers' burial plots in cemeteries and provide for their care.	Town Law, § 294 (McKinney's Consolidated Laws Ann., 1940).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW YORK—Continued

Type of law	Résumé	Citation
Burial allowances and allied benefits—Con.	*Grave care and registration.*—Adjutant general's record of the burial place of soldiers, sailors, and marines includes the name and location of the cemetery and the location of the grave in the cemetery.	Military Law, § 256b (McKinney's Consolidated Laws Ann., 1944).
	——— Perpetual care of soldiers' burial plots in Dutchess and Niagara Counties.	County Law, § 40–40b (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Headstones.—County allowance for headstones for the graves of indigent veterans, their wives or widows or for the grave of a veteran left unmarked for 5 years by a suitable headstone.	General Municipal Law, § 148 (2) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Real Property Law, § 300 (McKinney's Consolidated Laws Ann., 1945).
	—Above provisions revised to include Air Force	Laws 1951, ch. 125.
	Administration of official oaths required to be taken and filed by public officers in or with the Armed Forces of the United States.	Public Officers Law, § 10 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	—Amendment of above provisions without significant change	Laws 1952, ch. 467.
	Evidence of death or other status of persons missing in action	Civil Practice Act, § 341a (Clevenger's Annual Practice Manual, 1948).
	Fishing, hunting, and trapping by soldiers, sailors, and marines in uniform, without a license (effective until July 1, 1950).	Conservation Law, § 180 (14) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Fishing, hunting and trapping (excludes deer and bear) by members of Armed Forces, without license (effective through June 1, 1955); deer and bear licenses may be obtained at resident fee.	Laws 1951, chs. 225, 228; Laws 1952, ch. 363; Laws 1954, ch. 120.
	In voluntary adoption proceedings the judge or surrogate may waive the personal appearance of a foster parent in the Armed Forces and	Domestic Relations Law, § 112 (McKinney's Consolidated Laws

	married to the natural parent of the child if the natural parent has	Ann., 1949 Cum. An. Pocket

	married to the natural parent of the child if the natural parent has appeared for the required examination.	Ann., 1949 Cum. An. Pocket Part).
	New York State Soldiers' and Sailors' Civil Relief Act (effective until Apr. 1, 1948).	Military Law, § 300–323 (McKinney's Consolidated Laws Ann., 1944 Cum. An. Pocket Part, 1949).
	New York State Soldiers' and Sailors' Civil Relief Act of 1951 (effective until June 1, 1955).	Laws 1951, ch. 728; Laws 1954, ch. 116.
	Powers of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Military Law, § 317a (McKinney's Consolidated Laws Ann., 1944).
	—Powers of attorney—not revoked by death.	Laws 1954, ch. 757.
	Provision for the issuance of premarital certificates by medical officers in the Armed Forces.	Laws 1943, ch. 414.
	Provision for nonexpiration of motor vehicle operator's and chauffeur's licenses of persons in military service on and subsequent to June 25, 1950, until 60 days after termination of service.	Laws 1951, ch. 784; Laws 1952, ch. 93.
	Renewal of motor vehicle operators' and chauffeurs' license after termination of military service in World War II.	Vehicle and Traffic Law, §§ 11, 20 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Suspension of powers of fiduciaries in war service	Surrogate's Court Act, § 103a–103b (Clevenger's Annual Practice Manual, 1948).
	Suspension of powers of trustees in military service	Personal Property Law, § 20a (McKinney's Consolidated Laws Ann., 1949).
Civil rights	Absentee registration by patients in Veterans' Bureau hospitals, and by the spouses, porents, and children of veterans who are inmates of State institutions for the care of such persons.	Election Law, §§ 2 (14), 155–156, 163–164, 170–171, 178, 180–182, 186, 331 (1) (McKinney's Consolidated Laws Ann., 1949).
	Absentee voting by inmates of soldiers' homes and United States Veterans' Bureau hospitals.	Const., art. 2, § 2; Election Law, §§ 2 (14), 117–119 (McKinney's Consolidated Laws Ann., 1949).
	Absentee voting at general annual village elections by electors in the Armed Forces during World War II.	Village Law, § 57a (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Absentee voting and registration	Laws 1951, chs. 56,150, 329; Laws 1953, ch. 382.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW YORK—Continued

Type of law	Résumé	Citation
Civil rights—Continued.	Proof of literacy pursuant to registration law	Election Law, § 168 (McKinney's Consolidated Laws Ann., 1949).
	Voting by the Armed Forces during time of war	Election Law, §§ 300–319 (McKinney's Consolidated Laws Ann., 1949).
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Free copies of public records for wards of the United States Veterans' Bureau, under Uuiform Guardianship Act.	Civil Practice Act, § 1384n (Clevenger's Annual Practice Manual, 1948).
	——— No fee shall be charged by town or city clerks for furnishing or searching for any certificate required by Veterans' Administration for determining eligibility for benefits.	Laws 1954, ch. 607.
	——— The County clerks, including those within the city of New York, shall furnish without charge, certified copies of discharge papers recorded in such offices.	County Law, § 161a (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Recording of discharges.—Honorable discharges of war veterans may be recorded by county court clerks free of charge.	County Law, § 161a (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	—Recorded free in all counties including counties in New York City.	Laws 1950, ch. 669; Laws 1951, ch. 313; Laws 1954, ch. 431.
	Safekeeping of discharge papers, etc.—Officers or soldiers may deposit their discharge papers, descriptive lists, muster rolls, etc., in the bureau of war records for safekeeping.	Military Law, § 20 (7) (McKinney's Consolidated Laws Ann., 1944).
	Service officers, etc.—Counties may employ county service officers to assist veterans and their dependents living in the county, in obtaining any Federal, State, or local award to which entitled.	County Law, § 12 (59a) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	——— Local veterans' service agencies shall assist members of the Armed Forces, veterans and their families, in obtaining benefits to which entitled under Federal, State, and local laws.	Executive Law, § 168 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	——— The State veterans' service agency shall assist members of the Armed Forces, veterans and their families, in obtaining benefits to which entitled under Federal, State, and local laws.	Executive Law, § 166 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
Educational benefits; qual-	Admission to State institutions of applied arts and sciences	Education Law, § 5903 (McKin-

Educational benefits; qualification for the professions and trades.	Admission to State institutions of applied arts and sciences	Education Law, § 5903 (McKinney's Consolidated Laws Ann., 1947).
	A veteran of any age may attend any of the public schools of the State upon conditions prescribed by the board of education and the attendance of such veteran shall be counted for State aid purposes.	Education Law, § 3202 (McKinney's Consolidated Laws Ann., 1947).
	Contracts for instruction in higher education for veterans of World War II to meet the emergency created by lack of college facilities (effective until July 1, 1950).	Education Law, § 611 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Credit for Federal rehabilitation course in architecture, on application of disabled veteran of World War I or World War II, for license to practice.	Education Law, § 7304 (2e) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Federal aid for the education and training of veterans at State institutions.	Education Law, § 610 (McKinney's Consolidated Laws Ann., 1947).
	For 7 years after termination of World War II residence requirements may be waived for nonresident veterans eligible for educational benefits under the Federal Servicemen's Readjustment Act for the purpose of admitting them to colleges as candidates for baccalaureate degree or otherwise, as may be determined by the board of higher education of the college under its jurisdiction.	Education Law, § 6204 (3) (McKinney's Consolidated Laws Ann., 1947).
	Issuance of certificate without examination to practice ophthalmic dispensing. Application must be filed within 6 months after discharge from military service (applicable to persons in the Armed Forces on July 1, 1947).	Education Law, § 7124 (McKinney's Consolidated Laws Ann., 1947).
	Leave of absence to continue study, granted public employees who are veterans of World War II and eligible for benefits under the Servicemen's Readjustment Act. Such leave shall not exceed 4 years.	Military Law, § 246c (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Power of industrial commissioner to make agreements for Federal reimbursement to the State of certain expenses in connection with veterans' training pursuant to the Servicemen's Readjustment Act.	Labor Law, § 21d (McKinney's Consolidated Laws Ann., 1948).
	Preservation of unused benefits of State scholarships held by those entering the military or naval service of the United States during World War II.	Education Law, § 604 (4) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW YORK—Continued

Type of law	Résumé	Citation
Educational benefits; qualification for the professions and trades—Con.	Protection of rights exercised under license issued by a board of education in the city of New York. Applicable to veterans of World War II. Application for renewals, etc., must be made to the license issuing authority by affidavit, within 6 months after discharge from military service.	Education Law, § 2517, (McKinney's Consolidated Laws Ann., 1947).
	Provision for the furnishing of educational facilities, such as classrooms, laboratories, libraries, offices, etc., together with transportation for veterans of World War II, teachers and employees, to and from the college or university where facilities are available.	Public Housing, Law § 200–0 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Reduced rates on common carriers for veterans attending educational institutions pursuant to Servicemen's Readjustment Act.	Public Service Law, § 33 (3, 4) amended (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Renewal of certain professional and practice licenses without examination, reexamination, fine, or penalty, within 3 months after termination of military service or, in the event of hospitalization in a veterans' facility, within 3 months after discharge from such facility (expired July 1, 1947).	Laws 1942, ch. 436, § 2 amended, Laws 1946, ch. 674.
	Renewal of insurance broker's license after termination of military service.	Insurance Law, § 119 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Renewal of licenses of real-estate brokers and salesmen without examination, after termination of military service.	Real Property Law, § 441 (2) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Renewal of licenses to practice barbering after termination of military service.	General Business Law, § 435 (6) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Renewal of licenses to practice hairdressing and cosmetology after termination of military service.	General Business Law, § 405 (6) (McKinney's Consolidated Laws

	Ann., 1949, Cum. An. Pocket Part).
State scholarships at Cornell University; preservation of rights and privileges.	Education Law, § 5710 (McKinney's Consolidated Laws Ann., 1947).
State war-service scholarships for veterans of World Wars I and II	Education Law, § 608, (McKinney's Consolidated Laws Ann., 1947; Cum. An. Pocket Part, 1949).
—Above provisions extended to veterans of Korean conflict; no other significant changes.	Laws 1950, ch. 547; Laws 1951, chs. 491, 495; Laws 1953, ch. 66.
Temporary licensing without examination of designee of insurance agent or broker serving in the Armed Forces (effective until July 1, 1950).	Insurance Law, § 120a (McKinney's Consolidated Laws Ann. 1949).
—Above provisions effective until July 1, 1955; age limit not waived	Laws 1951, ch. 89; Laws 1953, ch. 299; Laws 1953, ch. 217.
The board of regents may indorse a Federal rehabilitation certificate as a license to practice any of the professions over which it has supervision.	Education Law, § 211 (4) (McKinney's Consolidated Laws Ann., 1947).
The oath of office in open court required of all attorneys, may be taken by a serviceman before a justice of the court if the appellate division of the supreme court in the department in which such person resides is not in session.	Judiciary Law, §466 (McKinney's Consolidated Laws Ann., 1948).
Upon termination of military service any apprentice who was engaged in learning to practice as an undertaker, embalmer, or funeral director and whose training was interrupted by service in the Armed Forces, may resume such training and be admitted to the regular examination.	Public Health Law, § 299c (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
Veterans of World War II, who are applicants to take the bar examination, may receive credit toward fulfillment of the requirement of 2 years' college work for study and experience of educational value while in the service, subject to certain limitations.	Court of Appeals, rule 3.
Veterans of World War II who entered the Armed Forces before completing their law studies and whose duties prevented them from taking the succeeding examinations shall not be required to take the examination for admission to the bar.	Court of Appeals, rule 3a.
Waiver of residence requirements for the purpose of admitting to certain colleges nonresident veterans of World War II who are eligible for educational benefits under the Servicemen's Readjustment Act.	Education Law, § 6204 (3) (McKinney's Consolidated Laws Ann., 1947).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW YORK—Continued

Type of law	Résumé	Citation
Educational opportunities for children of veterans.	Scholarships for resident children of soldiers, sailors, or marines who died while serving in the Armed Forces of the United States or as a result thereof, or children of certain other veterans who were residents of the State at the time of their demise. Amount: $350 per year maximum for tuition and an additional $100 per year for maintenance, per person. Such payments shall not be made to the same individual for a period longer than 4 years.	Education Law, § 609 (McKinney's Consolidated Laws Ann., 1947).
	—Amendment of above provisions without significant change	Laws 1950, chs. 221, 372; Laws 1952, ch. 600; Laws 1953, ch. 448.
Employment preferences, privileges, etc.	Appointment or promotion of disabled veterans prior to Jan. 1, 1951; validity.	Laws 1951, ch. 497.
	Benefit rights under the Unemployment Insurance Act (repealed Laws 1944, ch. 705).	Laws 1942, ch. 751.
	—Above provisions include military service through July 1, 1955	Laws 1953, ch. 248; Laws 1954, ch. 28.
	Experience ratings given disabled veterans of World War I in original open competitive examinations in the civil service, State or local.	Civil Service Law, § 14–a (McKinney's Consolidated Laws Ann., 1946).
	Extension of time for public officer elected while in military service to file required oath of office.	Public Officers Law, § 30 (8) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Extension of age limit for appointment of armorer or superintendent of an armory, on application of certain veterans.	Military Law, § 187 (McKinney's Consolidated Laws Ann., 1944).
	Federal vocational training credited disabled veterans of World War I in any competitive examination in the civil service of the State or of any civil division or city.	Civil Service Law, § 14a (McKinney's Consolidated Laws Ann., 1946).
	Leaves of absence for volunteer firemen	Laws 1951, ch. 815; Laws 1952, ch. 655; Laws 1953, ch. 174.
	Payment of unemployment benefits to New York State veterans released from active military service on or after Dec. 7, 1941 (repealed Laws 1945, ch. 519).	Laws 1944, ch. 417, § 2.

Preference in the appointment of members of the veterans' affairs commission.	Executive Law, § 162 (McKinney's Consolidated Laws Ann., 1949; Cum. An. Pocket Part).
Preference to veterans in appointments and promotions in the civil service of the State and all of the civil divisions thereof (ratified on referendum, Nov. 8, 1949).	Const., art. 5, § 6 (Laws 1949 p. 1954–1955).
Preference to veterans in appointment, promotion, and retention in any branch of the civil service, State, county, or municipal.	Civil Service Law, §§ 16b, 21–22 (McKinney's Consolidated Laws Ann., 1946; Cum. An. Pocket Part, 1949).
—Extends above provisions to veterans of Korean conflict; other changes not significant.	Laws 1950, ch. 493; Laws 1951, ch. 505; Laws 1955, ch. 175.
—Redefines disabled veterans for purpose of act	Laws 1950, ch. 516; Laws 1951, ch. 498.
Preference to veterans of World War I in the appointment of employees of the bureau for the relief of sick and disabled New York veterans, division of military and naval affairs.	Military Law, § 24 (McKinney's Consolidated Laws Ann., 1944).
Preservation of rights and privileges under the State employees retirement system, of certain federalized employees in military service.	Labor Law, § 641 (3) (f), (5) (b) (McKinney's Consolidated Laws Ann., 1948).
Protection against removal from office of veterans holding positions in State, city, county, town, or municipality.	Civil Service Law, § 22 (McKinney's Consolidated Laws Ann., 1946; Cum. An. Pocket Part, 1949).
Reappointment of notaries public after expiration of military service in the Armed Forces of the United States.	Executive Law, § 100 (McKinney's Consolidated Laws Ann., 1949; Cum. An. Pocket Part).
Repayment of funds borrowed from retirement fund by members of the State employees retirement system upon entering the military forces of the United States during World War II.	Civil Service Law, § 72 (a) (2) (McKinney's Consolidated Laws Ann., 1949; Cum. An. Pocket Part).
Restoration of public employees to former positions without loss of seniority or other employment rights, upon termination of active military service in World War II.	Military Law, § 246 (McKinney's Consolidated Laws Ann., 1944; Cum. An. Pocket Part, 1949).
—Provisions do not include voluntary enlistment between Jan. 1, 1947, and June 25, 1950; no other significant changes.	Laws 1951, ch. 14; Laws 1952, ch. 661.
Restoration of position in private employment; must apply within 90 days of discharge.	Laws 1952, ch. 136.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW YORK—Continued

Type of law	Résumé	Citation
Employment preferances, privileges, etc.—Con.	Retention of membership in a pension or retirement system when term of office of an elected official, officer of employee, State or local, expires during military service.	Military Law, § 246a (McKinney's Consolidated Laws Ann., 1949; Cum. An. Pocket Part).
	Retirement of veterans in the city of New York as provided by the administrative code.	Laws 1947, ch. 664.
	The State director of veterans' affairs and 3 members of the veterans' affairs commission shall be veterans.	Executive Law, § 161–162 (McKinney's Consolidated Laws Ann., 1949; Cum. An. Pocket Part).
	Unemployment benefits during industrial controversy	Labor Law, § 600 (McKinney's Consolidated Laws Ann., 1948).
	War-service credit allowed veterans in computing service of employees in State correctional institutions for retirement benefits.	Correction Law, § 470 (McKinney's Consolidated Laws Ann., 1949; Cum. An. Pocket Part).
	War-service credit allowed veterans of the Spanish-American War or World War I in computing service under the Police Pension Act in certain villages.	Village Law, § 194 (7) (McKinney's Consolidated Laws Ann., 1949; Cum. An. Pocket Part).
	War-service credit for the purpose of qualifying as a volunteer fireman	General Municipal Law, §§ 200, 200b (McKinney's Consolidated Laws Ann., 1942; Cum. An. Pocket Part, 1949).
	War-service credit under New York city employees' retirement system; must pay contributions which would have been due if employed.	Laws 1953, ch. 799.
	War-service credit to veterans of World War I, and to members of the National Guard called into service for Mexican border duty, in computing service for retirement of members in the Nassau County Police Department.	Civil Service Law, § 89 (h) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	War-service credit to veterans of World War II under the State teachers' retirement system.	Education Law, § 503 (6) (McKinney's Consolidated Laws Ann., 1949 Cum An. Pocket Part).
	—Above provisions extended to veterans of Korean conflict	Laws 1954, ch. 121.
	War-service credit to veterans of World War I and World War II and to members of the National Guard called into service for Mexican border duty, in computing service for retirement of members in the division of State police	Civil Service Law, § 87 (g) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).

	duty, in computing service for retirement of members in the division of State police.	1949 Cum. An. Pocket Part).
	War-service credit to veterans of World War I and World War II, and to members of the National Guard called into service for Mexican border duty, as provided under the State employees' retirement system.	Civil Service Law, §§ 50, 60 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
Exemption from execution, garnishment, etc.	Pensions or other rewards granted by the United States or by a State for military or naval services, and certain personal property used in such service, are exempt from execution and from seizure in any legal proceeding.	Civil Practice Act, § 667 (Clevenger's Annual Practice Manual, 1948).
Guardianship; administration of estates, etc.	Bank deposits by custodian designated by administrator of veterans' affairs.	Banking Law, § 8 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Nuncupative and holographic wills made by persons in actual military or naval service, validity. Admission to probate.	Decedent Estate Law, § 16 (McKinney's Consolidated Laws Ann., 1949; Cum. An. Pocket Part), Surrogate's Court Act, § 141 (Clevenger's Annual Practice Manual, 1948).
	Uniform veterans' guardianship act with modifications. Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Civil Practice Act, §1384a–1384v as amended Laws 1949 ch. 256.2. (Clevenger's Annual Practice Manual, 1948).
	World War II bonus payments to a minor or mental incompetent	Unconsolidated Laws, § 10201 (d) (McKinney's Consolidated Laws Ann., 1949).
Homes (institutional)	Admission of veterans, their wives or widows, mothers and dependent daughters, to the New York State Woman's Relief Corps Home (not applicable to veterans of World War II).	Social Welfare Law, §443–446 (McKinney's Consolidated Laws Ann., 1941; Cum. An. Pocket Part, 1949).
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital under the Uniform Guardianship Act.	Civil Practice Act, § 1384o (Clevenger's Annual Practice Manual, 1948).
	Commitment of an incompetent veteran of World War I arraigned before a magistrate in the city of New York, to a Federal hospital.	Mental Hygiene Law, § 81 (6) (7) (8) (McKinney's Consolidated Laws Ann., 1949 Cum An. Pocket Part).
	—Commitment of incompetent veterans to Federal hospitals; wording changed to U. S. Public Health Service hospitals; repealed §81(6) of Mental Hygiene Laws.	Laws 1950, ch. 49; Laws 1953, ch. 482.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW YORK—Continued

Type of law	Résumé	Citation
Hospital benefits—Con.	Detention of certain mentally ill veterans discharged for psychiatric treatment.	Mental Hygiene Law, § 72 (McKinney's Consolidated Laws Ann., 1949 Cum An. Pocket Part.)
	Patients at any U. S. Veterans' Administration facility or at any public tuberculosis hospital may fish without license within restricted areas.	Conservation Law, § 180 (9b) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Residence not lost by reason of absence from the State while serving in the Armed Forces, when residence is prerequisite for care and treatment in institutions for mental defectives.	Mental Hygiene Law, § 2 (14) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Residence not lost by reason of absence from the State while serving in the Armed Forces, when residence is a prerequisite for care and treatment in a tuberculosis hospital.	Public Health Law § 50 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
Housing	Acquisition of real property for housing companies organized by or for veterans of World War II.	Public Housing Law, § 120a (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	—Extended effective date of above provision to Jan. 1, 1952	Laws 1951, ch. 162.
	Emergency housing for veterans of World War II and their families (effective until Mar. 31, 1950.	Public Housing Law, §§ 200, 200a–200o, 201–206 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Preference to veterans of World War II in the selection of tenants in housing company projects.	Public Housing Law, § 182 (3) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Preference to veterans of World War II in the selection of tenants in State-aided public housing projects.	Public Housing Law, § 156 (1) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).

		Ann., 1949 Cum. An. Pocket Part).
	—Amended to include veterans of Korean conflict	Laws 1951, ch. 403.
	War demobilization emergency housing for veterans of World War II (No projects may be initiated under this law after July 1, 1950).	Public Housing Law, § 219a—219i (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
Loans, contracts of minors, etc.	Bank loans, etc., pursuant to provisions of the Servicemen's Readjustment Act authorized.	Banking Law §§ 5–6 (McKinney' Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	—Amendment of above provisions without significant change	Laws 1951, chs. 556, 558.
	Removal of minority disability of veterans eligibility for benefits under the Servicemen's Readjustment Act.	Debtor and Creditor Law, § 261 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
Medals, etc	Campaign badges for service during Spanish, Philippine, and China campaigns.	Unconsolidated Laws, § 4531 (McKinney's Consolidated Laws Ann., 1949).
	Conspicuous service cross awards	Military Law, § 247 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Service badges and ribbons for Mexican border service	Unconsolidated Laws, § 4601 (McKinney's Consolidated Laws Ann., 1949).
	Service emblems and citations for World War II service	Unconsolidated Laws, § 4621–4625 (McKinney's Consolidated Laws Ann., 1949).
	—Amendment of above provision without significant change	Laws 1951, ch. 99.
	Service ribbons and medals of honor for World War I service	Unconsolidated Laws, § 4561–4565 (McKinney's Consolidated Laws Ann., 1949).
National Guard Service	Retirement and pension of certain war veterans from the military or naval service of the State.	Military Law, § 19a (McKinney's Consolidated Laws Ann., 1944).
	War service credit for time spent in active military service of the United States.	Military Law, § 102 (McKinney's Consolidated Laws Ann., 1944).
Patriotic holidays	Cities may appropriate money for observance of Memorial and Armistice Days, to be expended through veterans' organizations.	General City Law, § 12–13 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW YORK—Continued

Type of law	Résumé	Citation
Patriotic holidays—Con.	Leave of absence to veterans in public service of the State and local units on Memorial and Armistice Days.	Public Officers Law, § 63 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Towns may appropriate money for observance of Memorial and Armistice Days to be expended through veterans' organizations.	Town Law, § 64 (12) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	—Above provisions amended to include Independence Day	Laws 1950, ch. 68.
	Villages may appropriate money for the observance of Memorial Day. The money may be expended through veterans' organizations.	Village Law, § 89 (32) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	—Above provisions amended to include Armistice and Independence Days.	Laws 1950, chs. 69, 172.
Pensions	Annual pension of $500 to blind veterans and their widows	Military Law, § 24m–24o (McKinney's Consolidated Laws Ann., 1944).
Records, relics, etc	Bureau of war records. Provision for the preservation and safekeeping of records and relics in the capitol.	Military Law, § 20 (McKinney's Consolidated Laws Ann., 1944).
Recreational benefits	Corporations authorized to make contributions to the United Service Organizations (effective until July 1, 1950).	Laws 1949, ch. 380.
	Soldiers and sailors in uniform during World War II admitted to horse and harness races at half price.	Unconsolidated Laws, § 7594 (McKinney's Consolidated Laws Ann., 1949).
	Towns adjoining military camps authorized to establish and maintain recreation centers.	Town Law, § 64 (12a) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
Relief and rehabilitation	Any person who, subsequent to the time of conviction, shall have served in the Armed Forces of the United States in time of war and shall have been honorably discharged, may be granted a conditional or absolute discharge from parole.	Correction Law, § 220 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Counties may, upon application of an association or veterans' organiza-	County Law, § 12 (48) (McKinney's Consolidated Laws Ann., 1949

	Counties may, upon application of an association or veterans' organization, make appropriations for the aid of disabled veterans.	County Law, § 12 (48) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	County aid for an indigent veteran or his family	County Law, § 12 (37) (McKinney's Consolidated Laws Ann., 1939).
	General functions, powers, and duties of the State division of veterans' affairs and of local veterans' service agencies.	Executive Law, §§ 163–168 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Municipalities and public corporations may lease property to agencies of the United States performing functions related to the war effort or to hospitalization, rehabilitation, and welfare of war veterans (effective until Dec. 31, 1949).	Unconsolidated Laws, § 6201 (McKinney's Consolidated Laws Ann., 1949).
	Relief for sick and disabled veterans	Military Law, §§ 24–24g, 24dd (McKinney's Consolidated Laws Ann., 1944, Cum. An. Pocket Part, 1949).
	Veteran assistance, relief, and medical care for veterans and their families in their homes, administered through veteran organizations.	Social Welfare Law, §§ 168–178 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	—Above provisions extended to provide benefits to veterans of Korean conflict.	Laws 1950, ch. 664.
Transportation, motor vehicle, etc., privileges.	Motor vehicles specially designed for the use of veteran amputees and furnished by the Federal Government are exempt from registration fees.	Vehicle and Traffic Law, § 11 (6) (c) (McKinney's Consolidated Laws Ann., 1949).
Tax and license fee exemptions.	*Amusement tax.*—Soldiers and sailors in uniform during World War II, exempt from State tax on admissions to horse races.	Unconsolidated Laws, § 7518 (McKinney's Consolidated Laws Ann., 1949).
	Fish and game license.—Free fishing licenses for blind veterans	Conservation Law, § 180 (15) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	—Amendment of above provisions without significant change	Laws 1950, ch. 517.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW YORK—Continued

Type of law	Résumé	Citation
Tax and license fee exemptions—Continued.	*Income tax.*—Abatement of income tax of a member of the Armed Forces upon death in active service.	Tax Law, § 378 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	——— Exemption of military compensation received prior to July 1, 1950, from personal income tax.	Tax Law, § 359 (2) (l) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	——— Exemption of military compensation received up to Dec. 31, 1954 or termination of emergency whichever is sooner.	Laws 1951, chs. 75, 76; Laws 1952, ch. 50.
	——— For income tax purposes persons in the Armed Forces who are not domiciled in the State, even if maintaining a permanent abode and spending in the aggregate more than 7 months within the State, shall not be deemed a resident (effective until July 1, 1950, or the termination of the War).	Tax Law, §§ 350 (7a) 359 (7) (McKinney's Consolidated Laws Ann., 1943; Cum. An. Pocket Part, 1949).
	——— Returns for taxable years during which a taxpayer was in the military service of the United States shall be made to the tax commission within 6 months after separation from active duty or within 6 months after termination of World War II.	Tax Law, § 371 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Motor vehicles.—Registration without payment of fees of motor vehicles owned and operated by disabled veterans who obtained such vehicles from the Federal Government under the law which provides for furnishing specially designed automobiles to veteran amputees.	Vehicle and Traffic Law, § 11 (6) (c) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	—Above provisions apply to disabled veterans who obtained such vehicles under the following Federal laws: Public Law 663 (79th Cong.), Public Law 798 (81st Cong.), and Public Law 187 (82d Cong.).	Laws 1951, ch. 421; Laws 1953, ch. 191.
	Professional licenses.—Refund of fees paid for license by a private detective and investigator when inducted into the Armed Forces.	General Business Law, § 74a (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Property tax.—Exemption of real property purchased with money col-	Tax Law, § 4 (5a) (McKinney's

	Property tax.—Exemption of real property purchased with money collected by popular subscription in partial recognition of extraordinary services rendered by discharged veteran of World War II who sustained total or partial permanent disability if owned by the person who sustained such injuries, or by his wife or widow, or dependent father or mother. Maximum exemption, $5,000.	Tax Law, § 4 (5a) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	—Above provisions extended to include veterans of Korean conflict; no other significant changes.	Laws 1953, ch. 490.
	——— Exemption of real property purchased with the proceeds of a pension, bonus, or insurance granted by the United States or the State of New York for military or naval services, if owned by the person who rendered the service, his wife or widow, dependent father or mother, or by his minor children. Such property not exempt from school and road taxes. Maximum exemption, $5,000.	Tax Law, § 4 (5) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	—Above provisions extended to include property purchased with insurance dividends or refunds; no other significant changes.	Laws 1950, chs. 120, 430; Laws 1951, ch. 709.
	—In addition to above exemption, lot and dwelling of disabled veteran of World War II who has received pecuniary assistance from United States for house with special facilities, etc., further exemption not to exceed $10,000.	Laws 1950, ch. 708.
	——— Exemption of real property of veterans' organizations	Tax Law, § 4 (15) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	—Provides for additional new organizations	Laws 1950, ch. 582; Laws 1951, ch. 640.
	Peddler's license.—Veterans or their widows are exempt from payment of fee for county license.	General Business Law, § 32 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
Uniforms	Unauthorized wearing of military uniforms	Penal Law, § 2240a (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
Veterans' organizations	*Conventions; reports of proceedings.*—State printing of reports of certain veterans' organizations.	State Printing Law, § 7 (2) (McKinney's Consolidated Law Ann., 1949 Cum. An. Pocket Part).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW YORK—Continued

Type of law	Résumé	Citation
Veterans' organizations—Continued.	*Corporate rights, etc.*—Endorsement of the adjutant general required on a certificate of incorporation which indicates that the proposed corporation is to solicit funds for or otherwise benefit members of the military, naval, or marine services.	Membership Corporation Law, § 11 (10) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	——— Officers, coverage under the workmen's compensation law	Workmen's Compensation Law, § 54 (6) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	——— Powers of certain associations under the benevolent orders law	Benevolent Orders Laws, §§ 2–14 (McKinney's Consolidated Laws Ann., 1916; Cum. An. Pocket Part, 1949).
	Insignia.—Makes it a misdemeanor for anyone, veteran or otherwise, to sell for personal gain or profit poppies, forget-me-nots, flags, or other articles sold for patriotic purposes, fraudulently claiming that such sale is for the benefit of an organization authorized to administer relief to veterans.	Penal Law, § 963 (McKinney's Consolidated Laws Ann., 1944).
	——— Unauthorized wearing or use of insignia, badges, etc., of veterans' organizations declared a misdemeanor.	Penal Law, § 2240 (1) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	Meeting places, etc.—Armory privileges	Military Law, §§ 184, 192 (b) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	——— Cities may appropriate money to assist certain veterans' organizations in defraying expenses for rental or maintenance of rooms.	General City Law, § 13e (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	——— Municipal corporations may lease public buildings to veterans' organizations free of charge or at nominal rent.	General Municipal Law, § 77 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).

——— Quarters in the capitol for Veterans of Foreign Wars and Disabled American Veterans.	Ann., 1949 Cum. An. Pocket Part).
——— Rooms in the capitol for the Grand Army of the Republic and United Spanish War Veterans.	Public Buildings Law, §§ 5, 5a (McKinney's Consolidated Laws Ann., 1946).
——— Towns may appropriate money to assist certain veterans' organizations in defraying expenses for rental or maintenance of rooms.	Public Buildings Law, § 4 (McKinney's Consolidated Laws Ann., 1946).
Parades.—Rights of veterans' organizations.	Town Law, § 64 (13) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
Patriotic holiday observance.—Expenditure of city appropriations for observance of Memorial and Armistice Days by certain veterans' organizations.	General City Law, § 5 (McKinney's Consolidated Laws Ann., 1917).
——— Expenditure of town appropriations for observance of Memorial and Armistice Days through certain veterans' organizations.	General City Law § 13 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
——— Expenditure of village appropriations through veterans' organizations.	Town Law § 64 (12) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
Records, relics, etc.—Privilege of Veterans' organizations to assist the adjutant general in the collection of records, relics, etc., for the bureau of war records.	Village Law § 89 (32) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
——— Quarters in the capitol assigned to the Grand Army of the Republic and the United Spanish War Veterans may be used for the purpose of caring for relics and mementos and for preserving the history of individuals who served in the Army, Navy, or Marine corps during the Civil War or the Spanish-American War.	Military Law § 20 (3) (McKinney's Consolidated Laws Ann., 1944).
	Public Buildings Law § 4 (McKinney's Consolidated Laws Ann., 1946).
Relief to veterans, etc.—Administration of veterans' relief and medical care through veterans' organizations.	Social Welfare Law, § 168–178 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
——— County appropriations expended through associations or organizations for the aid of disabled veterans.	County Law, § 12 (48) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
——— Functions of certain organizations in the administration of relief to sick and disabled veterans.	Military Law, § 24e (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).

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Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NEW YORK—Continued

Type of law	Résumé	Citation
Veterans' organizations—Continued.	*Tax exemption.*—Exemption of real property of veterans' organizations.	Tax Law, § 4 (15) (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).
	—Provides for additional new organizations	Laws 1950, ch. 582; Laws 1951, ch. 640.
Veterans' service agency	Division of veterans' affairs. State and local veterans' service agencies	Executive Law, §§ 160–171 (McKinney's Consolidated Laws Ann., 1949 Cum. An. Pocket Part).

NORTH CAROLINA

Burial allowances and allied benefits.	*Burial.*—County allowance for the burial of indigent World War I veterans.	Gen. Stat. (1943), § 153–161.
	——— County ($30) and State ($100) allowance for the burial of Confederate pensioners.	Gen. Stat. (1943; Cum. Supp. 1949), § 112–33 to 112–34.
	——— Election of benefits upon death of a member of a burial association while serving in the Armed Forces of the United Sttaes.	Gen. Stat. (1943; Cum. Supp. 1949), § 58–241.1 to 58–241.4.
	Death certificates.—Preparation of death certificates for members of Armed Forces killed outside of United States.	Gen. Stat. (Cum. Supp. 1949), § 130–80.1.
	Grave care.—Provision for the care of the Confederate cemetery in Raleigh by convict labor.	Gen. Stat. (1943), § 65–4.
Civil relief and allied benefits.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Gen. Stat. (Cum. Supp. 1949), § 47–2 to 47–2.1.
	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc. Termination of conservatorship.	Gen. Stat. (Cum. Supp. 1949), § 33–63 to 33–66.
	Evidence of death or other status of persons missing in action	Gen. Stat. (Cum. Supp. 1949), § 8–37.1 to 8–37.3
	Manner of taking depositions of persons in the Armed Forces of the United States	Gen. Sta . (Cum. Supp. 1949),

	Manner of taking depositions of persons in the Armed Forces of the United States.	Gen. Sta . (Cum. Supp. 1949), § 8–71, as amended; Laws 1949, ch. 864.
	Powers of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Gen. Stat. (Cum. Supp. 1949), § 165–39 to 165–42.
	Protection in actions for the foreclosure of county or municipal taxes during World War II.	Gen. Stat. (1943) § 1–108 (Laws 1943, ch. 228).
Civil rights and duties	Absentee registration and voting	Gen. Stat. (1943; Cum. Supp. 1949) § 163–55 to 163–60, 163–70 to 163–77.12.
	—Above provisions extended to wives of servicemen and disabled war veterans in Government hospitals.	Laws 1953, ch. 908 (amends § 163–77.1) (Gen Stat. 1943 as Supp.).
	The county commissioners may, in their discretion, exempt any ex-Confederate soldier from jury duty upon application for such exemption.	Gen. Stat. (Cum. Supp. 1949), § 9–19.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public record certification.*—Department of motor vehicles authorized to furnish, without charge, certified copies of accident reports to Veterans' Administration.	Laws 1951, ch. 309 § 20–166 (Gen. Stat. 1943 as Supp.).
	——— Free acknowledgments in connection with pension papers of Confederate veterans required of clerks of the superior courts, notaries public, and magistrates.	Gen. Stat. (1943), § 112–36.
	——— Free copies of public records for wards of the United States	Gen. Stat. (Cum. Supp. 1949) § 34–15.
	——— The bureau of vital statistics is required to furnish without charge to an officer of any veterans' organization copies of vital records for veterans, their families or beneficiaries under Government insurance or adjusted compensation certificates.	Gen. Stat. (Cum. Supp. 1949), § 130–103.
	——— Upon application by a representative of the State veterans' commission, the register of deeds or the bureau of vital statistics shall furnish free of charge copies of records relative to veterans.	Gen. Stat. (Cum. Supp. 1949), § 165–19 to 165–22.
	Recording of discharges.—Free recording of discharges in a permanent book. The register of deeds shall furnish copies of such discharges without charge.	Gen. Stat. (Cum. Supp. 1949), § 47–109 to 47–114.
	Service officers, etc.—The veterans' commission under direction of the director, and the county veterans service officers shall assist veterans, their families and dependents in the presentation, processing, proof, and establishment of claims, privileges, rights, and benefits to which they may be entitled under Federal, State, or local laws.	Gen. Stat. (Cum. Supp. 1949), § 165–6.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NORTH CAROLINA—Continued

Type of law	Résumé	Citation
Educational benefits; qualification for the professions and trades.	Confederate soldiers are exempt from a provision disqualifying certain officials and county officers from the practice of law.	Gen. Stat. (1943), § 84–2.
	Establishment of the North Carolina State Trade School at Camp Butner. The school shall provide training for veterans in such skills as farm machinery operation and repair, radio servicing, refrigeration servicing, air conditioning, shoe repairing, automobile machine shop practice, sheet-metal working, plumbing, carpentry, drafting, electric wiring and electric motor repairing and such other types of skilled trade as can be provided.	Laws 1947, chs. 785, 839.
	Issuance of certificates of registration to practice barbering, without examination, under certain conditions.	Gen. Stat. (Cum. Supp. 1949), § 86–11.1.
	Renewal or restoration of barbers' certificates of registration without examination, within 3 years after discharge from military service.	Gen. Stat. (Cum. Supp. 1949), § 86–19.
Educational opportunities for children of veterans.	Aid to children of veterans who were killed in action or died while serving in the Armed Forces during World War I or World War II, or who have since died as a result of such service. Aid to children of other veterans of such wars who were or are permanently or partially disabled. Aid includes free tuition in the State's educational institutions.	Gen. Stat. (1943; Cum. Supp. 1949), § 116–145 to 116–148.
	—Above provisions extended to legally adopted children; redefines eligibility requirements for children of veterans of World War I; redefines disabled veterans as those 100 percent disabled.	Laws 1951, ch. 1160; Laws 1953, ch. 1336; Laws 1955, chs. 469, 1192 (amends §§ 116–149, 116–151, 116–153) (Gen. Stat. 1943 as Supp.).
Employment preferences, privileges, etc.	A member of the Armed Forces exempt from law which vacates place as trustee of University of North Carolina for absence from meetings for 2 successive years.	Gen. Stat. (1943), § 116–7.
	Benefit rights under Unemployment Compensation Act. (Repealed Laws 1947, ch. 326, § 21.)	Gen. Stat. (Cum. Supp. 1945), § 96–12 (e).
	Contributions by members of the teachers' and State employees retirement system during military service.	Gen. Stat. (1943), § 135–8 (e).
	County boards of pensions to be composed of clerk of superior court and 3 Confederate veterans or sons, daughters, grandsons, or granddaughters of such veterans.	Gen. Stat. (1943), § 112–10.
	Leaves of absence for State and local officials absent by reason of military or naval service.	Gen. Stat. (1943), § 128–39 to 128–41.

	Indigent veterans or sons, daughters, grandsons, or granddaughters of such veterans.	
	Leaves of absence for State and local officials absent by reason of military or naval service.	Gen. Stat. (1943), § 128–39 to 128–41.
	Members of the North Carolina Veterans' Commission and the director shall be veterans and preference shall be given to veterans when selecting employees.	Gen. Stat. (Cum. Supp. 1949), § 165–5 (1), 165–7.
	Preference rating in State examinations and preference in employment in State and local units to veterans and their widows, and to the wife of any disabled veteran.	Gen. Stat. (1943; Cum. Supp. 1949), § 128–15, 128–15.1.
	—Provides preference in promotion by addition of 1 point for each year of service, not to exceed 5 points on promotional examinations of State and local units to veterans and their widows and to the wives of disabled veterans; includes veterans of Korean conflict.	Laws 1953 ch. 1332 (amends § 128–15). (Gen. Stat. 1943 as supp.).
	Reinstatement of public employees in former positions upon termination of military service in the Armed Forces of the United States.	Gen. Stat. (Cum. Supp. 1949), § 165–43.
	State employment bureau is to cooperate with Federal Board for Vocational Education, Division for Rehabilitation of Crippled Soldiers and Sailors in securing employment and fair treatment.	Gen. Stat. (1943), § 96–21.
	Subsistence allowances paid to war veteran trainees by United States when reported to employer, as wages under the Workmen's Compensation Act.	Gen. Stat. (Cum. Supp. 1949), § 97–2 (e).
	Teachers, principals, and superintendents of public schools allowed experience increments for period of service in the Armed Forces.	Gen. Stat. (Cum. Supp. 1949), § 115–359.1.
	War-service credit to teachers and State employees who entered the Armed Services during World War II if they return to State service within 2 years or prior to July 1, 1950,	Gen. Stat. (Cum. Supp. 1949), § 135–4.
General extension of benefits.	All benefits and privileges now granted to laws of State to veterans of World Wars I and II and their dependents and next of kin extended to veterans of Korean conflict.	Laws 1953, ch. 215.
Guardianship; administration of estates.	Admission to probate of wills of deceased members of the Armed Forces.	Gen. Stat. (Cum. Supp. 1949), § 31–26.
	Clerk of the superior court to act as temporary guardian and to receive and disburse allotments and allowances made to children of servicemen.	Gen. Stat. (Cum. Supp. 1949), §§ 33–67, 34–14.1.
	Uniform Guardianship Act with modifications.—Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Gen. Stat. (1943; Cum. Supp. 1949), § 34–1 to 34–18.
	—Amendment redefines dependent relatives of incompetent veterans who may receive pensions or other benefits of veteran; no other significant changes.	Laws 1953, ch. 122; Laws 1955, ch. 1272 (amends §§ 34–14.1, 34.17) (Gen. Stat. 1943 as Supp.).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NORTH CAROLINA—Continued

Type of law	Résumé	Citation
Homes (institutional)	Admission of wives, daughters, and widows of Confederate soldiers and other worthy dependent women of the Confederacy to the Confederate Woman's Home.	Gen. Stat. (1943; Cum. Supp. 1949), § 112-1 to 112-6.
Hospital benefits	Appropriation for the purpose of contributing to the cost of improving and enlarging the guest house at the veterans' hospital at Oteen, N. C.	Laws 1949, ch. 1219.
	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Gen. Stat. (1943), § 34-16.
	Transfer of inmates of State hospitals to Federal hospitals	Gen. Stat. (Cum. Supp. 1949), § 122-14.
Housing	Low-rent housing projects for veterans; cooperative associations	Gen. Stat. (Cum. Supp. 1949), § 54-111 to 54-111.1, 54-124.
	World War II veterans granted additional occupancy privilege when eviction from living quarters sought. Right to possession of quarters purchased. (4-year limitation.)	Laws 1947, ch. 1029.
Land settlement	*World War Veterans' Loan Act.*—Provides means by which veterans may acquire urban farms or homes upon favorable terms.	Gen. Stat. (1943), § 143-65 to 143-105.
	—War veterans' loan fund terminated June 30, 1951	Laws 1951, ch. 349 (repeals Art. 4 of ch. 143) (Gen. Stat. 1943 as Supp.).
Loans, contract of minors, etc.	Building and loan associations may make or buy and sell loans guaranteed by the United States or any instrumentality thereof.	Gen. Stat. (Cum. Supp. 1949), § 54.21 to 54.21.2.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Gen. Stat. (Cum. Supp. 1949), § 165-12 to 165-18.
Medals, etc	Certificates of meritorious service awarded all persons enrolled in the Armed Forces from North Carolina or to next of kin of war dead.	Laws 1945, p. 1490, Res. 36.
Meeting places, memorial building privileges, etc.	Counties, cities, and towns may contribute toward the erection of war memorials to veterans.	Gen. Stat. (Cum. Supp. 1949), § 100-10.
Pensions	Annual pensions to Confederate veterans ($1,200) or their widows (class A, $600; class B, $312) and servants ($456).	Gen. Stat. (1943; Cum. Supp. 1949), § 112-7 to 112-37.
Relief and rehabilitation	Annual payments from the "Spanish-American War Relief Fund" to be expended, with approval of the commander of the State depart-	Laws 1949, ch. 500.

Relief and rehabilitation	Annual payments from the "Spanish-American War Relief Fund" to be expended, with approval of the commander of the State department of United States War Veterans, for welfare work among needy comrades, their widows, and children.	Laws 1949, ch. 500.
	Veterans' recreational authorities may establish recreational facilities in cities of 100,000 population or over.	Gen. Stat. (Cum. Supp. 1949), § 165-23 to 165-38.
Tax and license fee exemptions.	*Income tax.*—Exemption from State income tax of military compensation received during World War II, and any insurance or compensation received from any of the Allied countries because of injuries received during World War I or World War II.	Gen. Stat. (1943; Cum. Supp. 1949), § 105-141, 105-150.
	Inheritance tax.—Exemption of proceeds of policies of insurance and of adjusted service certificates paid by the Federal Government or the heirs of veterans.	Gen. Stat. (Cum. Supp. 1949), § 105-3.
	Intangible tax.—Exemption to deposits received as benefits to World War veterans from the Federal Government.	Gen. Stat. (Cum. Supp. 1949), § 105-199.
	Motor vehicle.—Tax exemption of motor vehicles given by Federal Government to disabled veterans of World War II. Registration fee fixed at $1.	Gen. Stat. (Cum. Supp. 1949), §§ 20-87, 105-297.
	Peddler's license.—Certain Confederate veterans may peddle drugs, goods, wares, and merchandise without a license.	Gen Stat. (1943), § 112-35.
	——— Confederate soldiers, disabled veterans of the Spanish-American War, and World Wars I and II exempt from fee for county license.	Gen. Stat. (Cum. Supp. 1949), § 105-53.
	Poll tax.—Members of Armed Forces are exempt from payment during World War II. Disabled veterans of any war are permanently exempt.	Gen. Stat. (1943). § 105-341 to 105-343.
	—Extends above exemptions to injured or disabled veterans of World War II and Korean conflict.	Laws 1955, ch. 1269 (amends 105-342) (Gen. Stat. 1943 as Supp.).
	Privilege tax.—Billiard or pool tables and bowling alleys operated by American Legion posts or other veterans' organizations exempt from license tax.	Gen. Stat. (1943; Cum. Supp. 1949) § 105-64 (a), 105-64.1.
	Professional and occupational licenses.—Exemption from payment of taxes and fees during military service. (Not applicable to an agent carrying on trade or profession.)	Gen. Stat. (1943), § 105-249.1.
	——— Free privilege license to certain veterans while visually handicapped.	Gen. Stat. (1943), § 105-249.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NORTH CAROLINA—Continued

Type of law	Résumé	Citation
Tax and license fee exemptions—Continued.	*Property tax.*—Cancellation of certain assessments against any veteran killed in action during World War II and any veteran having service-connected disability who is entitled to Federal disability compensation.	Gen. Stat. (Cum. Supp. 1949), § 105–244.1.
	——— Exemption of pension or compensation from the State or the United States or any of the Allied countries for and on account of wounds or physical disabilities contracted or sustained during World War I or World War II.	Gen. Stat. (1943; Cum. Supp. 1949), § 105–344.
	——— Exemption of property of the American Legion or other veterans' organization or any patriotic association.	Gen. Stat. (Cum. Supp. 1949), § 105–296 (6), 105–297.
	——— No penalty, fee, or interest shall be assessed or collected on ad valorem taxes assessed against the property, real or personal, of members of the Armed Forces.	Gen. Stat. (Cum. Supp. 1949), § 105–345 (7).
Transportation, motor vehicle, etc., privileges.	Tax exemption of motor vehicles given by Federal Government to disabled veterans of World War II. Registration fee fixed at $1.	Gen. Stat. (Cum. Supp. 1949), §§ 20–87, 105–297.
Uniforms	Veterans are exempt under certain circumstances from the prohibition on wearing the uniform of the U. S. Army, Navy, or Marine Corps.	Gen. Stat. (1943), § 127–109.
Veterans' organizations	*Amusements.*—Fairs and tobacco festivals held by American Legion posts excepted from certain restrictions.	Gen. Stat. (1943), § 105–39 (b).
	Corporate rights, etc.—Commander of each recognized veterans' organization shall be an ex officio member of the North Carolina Veterans' Commission.	Gen. Stat. (Cum. Supp. 1949), § 165–5, as amended; Laws 1949, ch. 430, § 2.
	Insignia.—The unauthorized wearing or use of the insignia of the American Legion is a misdemeanor, punishable by fine not to exceed $50 or imprisonment for not more than 30 days.	Gen. Stat. (1943), § 14–395.
	Public-record certification.—Public records certified to veterans' organizations without charge.	Gen. Stat. (Cum. Supp. 1949) § 130–103.
	Records, relics, etc.—Friendship gifts from veterans' organizations of the French Nation, provision for safekeeping and display.	Laws 1949, ch. 1061.
	Relief to veterans, etc.—Annual payments from the "Spanish American War Relief Fund" to be expended, with approval of the commander of the State department of United Spanish War Veterans, for welfare	Laws 1949, ch. 500.

	of the State department of United Spanish War Veterans, for welfare work among needy comrades, their widows, and children.	
	Tax exemptions.—Exemptions of property of veterans' organizations	Gen. Stat. (Cum. Supp. 1949), § 105-296 (6), 105-297.
	——— Exemption of veterans' organizations from license tax on billiard or pool tables and bowling alleys.	Gen. Stat. (1943; Cum. Supp. 1949), § 105-64 (a), 105-64.1.
Veterans' service agency	County veterans' service officers	Gen. Stat. (Cum. Supp. 1949), § 165-6.
	The North Carolina Veterans' Commission	Gen. Stat. (Cum. Supp. 1949) § 165-1 to 165-11.

NORTH DAKOTA

Bonus	Paid to certain members of the First North Dakota Infantry who served in the border service under the call of the President, dated June 19, 1916. Amount: $10 for each month of active service.	Comp Laws Ann. (Supp. 1925), § 2423a (Repealed Laws 1935, ch. 213).
	World War I.—Amount: $24 per month of active service. Money to be used only in the State and for specific purposes such as payments for a home, farm, education, and medical care. (The time limitation in applications for benefits under this law has expired.)	Comp. Laws Ann. (Supp. 1925), §§ 3187e1-3187e1; Laws 1927, ch. 254; Laws 1929, ch. 222; Laws 1931, ch. 259.
	World War II.—Amount: $12.50 per month for domestic service; $17.50 per month for foreign service. $600 minimum payment to next-of-kin of war dead.	Const. art. 59 (Laws 1947, ch. 123; Laws 1949, p. 510); Laws 1949, chs. 236, 322.
	—Amendment of above provisions. For details, see sec. B on State Veterans' Bonus Legislation, pp. 337, 338.	Laws 1955, ch. 233.
	Korean conflict.—Resolution submitting to the electorate an amendment to the Constitution providing for bonus to Korean veterans. For details, see sec. B on State Veterans' Bonus Legislation, p. 338.	Laws 1955, ch. 358.
Burial allowances and allied benefits.	*Death certificates.*—Issuance and filing of death certificates of veterans by the State registrar of vital statistics.	Rev. Code (Supp. 1947), § 23-02351.
	Grave registration.—Requires adjutant general to register and compile records of graves of World War II veterans.	Rev. Code (Supp. 1947), § 37-1607.
	——— Requires (1) owners of cemeteries to furnish the adjutant general with a list of veterans' burial places; (2) the adjutant general to keep records of such places; and (3) undertakers to show any military record on death certificate.	Rev. Code (1943), § 37-1601 to 37-1606.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NORTH DAKOTA—Continued

Type of law	Résumé	Citation
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Rev. Code (1943; Supp. 1947), § 47–1917, 47–19171, 47–19172, 47–1931.
	Evidence of death or other status of persons missing in action	Rev. Code (Supp. 1947), § 31–11041 to 31–11043.
	Resident license to hunt, trap, or fish may be issued to nonresident members of the Armed Forces.	Rev. Code (Supp. 1947), § 20–0305.
Civil rights	Absentee voting by electors in the Armed Forces	Rev. Code (1943; Supp. 1947), § 16–1801 to 16–1819.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Certified copy of any public record required by any veteran, guardian, dependent, or representative in connection with application for Federal or State benefits, shall be furnished without charge.	Rev. Code (Supp. 1947), § 37–0136.
	——— Free copies of public records for wards of the U. S. Veterans' Administration, under the Uniform Guardianship Act.	Rev. Code (1943), § 30–2316.
	Recording of discharges.—Recordation of discharge papers without payment of any fee. 1 certified copy may upon request be furnished without charge.	Rev. Code (Supp. 1947), § 37–0134.
	Safekeeping of papers.—Provision for furnishing fireproof receptacles for the preservation and safekeeping of service records of veterans.	Rev. Code, (1943), § 37–1606.
	Service officer, etc.—Duties of county veterans' service officer	Rev. Code (Supp. 1947), § 37–1418 to 37–1419, as amended; Laws 1949, ch. 233.
	——— Veterans' service commissioner may inspect confidential records when information is needed by a veteran or the dependent of a veteran.	Rev. Code (1943), § 23–0223.
	——— Veterans' service commissioner to investigate pending claims of veterans and make a survey to ascertain the number of veterans entitled to compensation who have not filed claims and assist them in filing claims if eligible for compensation under the laws of the United States.	Rev. Code (1943), § 37–1301 to 37–1306.
Educational benefits; qualification for the	Registration privilege of professional engineers after termination of military service.	Rev. Code (1943), § 43–1917.

Educational benefits; qualification for the professions and trades.	Registration privilege of professional engineers after termination of military service.	Rev. Code (1943), § 43-1917.
	Renewal of barbers' certificates after discharge from military service	Rev. Code (1943), § 43-0442.
Educational opportunities for children of veterans.	Aid to children of deceased veterans of World Wars I and II. Amount: $200 per year per child, not to exceed a period of 4 years.	Rev. Code (Supp. 1947), § 37-2001 to 37-2004.
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act	Rev. Code (Supp. 1947), § 52-0702.
	Commandant, subordinate officers, and members of board of trustees of the soldiers' home shall be veterans.	Rev. Code (1943), § 37-1503, 37-1507, as amended; Laws 1949, ch. 235.
	Determination of weekly wage for premium and compensation purposes to veteran-on-the-job trainee.	Rev. Code (Supp. 1947), § 65-04041.
	Preference to all veterans in appointments in public department or upon all public works of the State and local units.	Rev. Code (1943), § 37-0131.
	Preference to veterans in appointments to State highway patrol	Rev. Code (1943), § 39-0304.
	Preference to veterans in the selection of the veterans' service commissioner.	Rev. Code (1943), § 37-1302.
	Preference to veterans, their wives or widows for appointment upon all public works and in public offices of the State and local units.	Rev. Code (Supp. 1947), § 37-1901 to 37-1904.
	Reinstatement in public office upon termination of military service	Rev. Code (Supp. 1947), § 44-0201(5), 44-0210.
	Restoration of public employees to former positions without loss of seniority or other employment rights, upon termination of military service.	Rev. Code (Supp. 1947), § 37-0125 to 37-01252.
	War-service allowance to veterans in the police departments of certain cities under the pension act.	Rev. Code (1943), § 40-4510.
	War-service credit allowed employees of certain cities under the city employee pension plan.	Rev. Code (1943), § 40-4611.
	War-service credit to teachers under the insurance and retirement fund law.	Rev. Code (1943), § 15-3936 to 15-3938.
	World War service is credited in election or appointment to any position or office in State or local unit, in which length of service in a particular vocation, profession, or trade in one of the qualifications necessary to election or appointment.	Rev. Code (1943), § 44-0102.
Exemption from execution, garnishment, etc.	World War II bonus payments exempt from legal process	Laws 1949, ch. 236. § 7.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NORTH DAKOTA—Continued

Type of law	Résumé	Citation
Guardianship	Notice to the U. S. Veterans' Administration of the filing of the annual account of a guardian in cases where the person under guardianship is entitled to benefits from the administration.	Rev. Code (1943), §§ 30-1323, 30-1420.
	Uniform Veterans' Guardianship Act with modifications. Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Rev. Code (1943; Supp. 1947), § 30-2301 to 30-2317.
	—Amends law as to filing accounts with courts and provides for furnishing copies of accounts, certificates, etc., to Veterans' Administration.	Laws 1951, ch. 212 (§ 30-2311).
Homes (institutional)	Admission of veterans, their wives, and widows to the soldiers' home	Rev. Code (1943), § 37-1502 to 37-1519, as amended; Laws 1949, chs. 234, 235.
	—Amendment of above provisions without significant change	Laws 1951, ch. 226, 227; Laws 1953, ch. 224 (§§ 37-1502, 37-1510, 37-1515) (Rev. Code, 1943, Supp. 1953).
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Rev. Code (Supp. 1947), § 25-0333.
	Expenses incurred for treatment at the State hospital, the State school or the State sanatorium chargeable against estate of a veteran.	Rev. Code (Supp. 1947), § 25-0825.
Housing	Powers of housing authority to undertake the development and administration of housing projects for veterans of World Wars I and II.	Rev. Code (1943), § 23-1131 to 23-1135, as amended; Laws 1949, ch. 191.
	Powers of the Governor and any designated agency in facilitating the construction, etc., of housing for veterans of World Wars I and II.	Laws 1949, ch. 237.
Land settlement benefits	State land department authorized to accept bid of World War II veterans on sale of original grant lands.	Laws 1945, p. 529, S. C. Res. 16.
Loans, contracts of minors, etc.	Authorizes financial institutions to make loans and investments insured or guaranteed by the United States, the State of North Dakota or any instrumentalities thereof.	Rev. Code (Supp. 1947), §§ 6-0347, 6-03471.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Rev. Code (Supp. 1947), § 37-0137.
Meeting places, memorial building privileges, etc.	Authorizes county commissioners in certain county seats without memorial buildings to equip rooms in the courthouse suitable for use by	Rev. Code (1943), § 11-1150.

Meeting places, memorial building privileges, etc.	Authorizes county commissioners in certain county seats without memorial buildings to equip rooms in the courthouse suitable for use by exservicemen.	Rev. Code (1943), § 11-1150.
Relief and rehabilitation	Postwar rehabilitation program for the benefit of returning veterans under direction of the postwar planning board.	Rev. Code (1943), § 54-3301 to 54-3303.
	Veterans' aid fund established for the purpose of making loans or advances to World War II veterans. Maximum loan $500. Application must be made to the veterans' aid commission.	Rev. Code (1943; Supp. 1947), § 37-1401 to 37-1413.
	Veterans' postwar rehabilitation fund to be expended for the benefit of veterans of World War II.	Rev. Code (1943; Supp. 1947), § 37-1414 to 37-1417.
Tax and license fee exemptions.	*Income tax.*—Military compensation exempt from State income tax; extension of time for filing tax returns.	Rev. Code (1943) § 57-4601 to 57-4604.
	——— World War II bonus payments exempt from all taxation	Laws 1949, ch. 236, § 7.
	Motor vehicles.—Authorizes issuance of special emblems or license plates.	Laws 1951, ch. 240 (§ 39-04041) (Rev. Code 1943, Supp. 1953).
	——— Exemption of certain disabled veterans from payment of registration fee, use and sales tax on automobiles. Requires the payment of one dollar for each set of number plates issued.	Rev. Code (Supp. 1947), § 39-0404, as amended; Laws 1949, ch. 242.
	——— Servicemen serving outside State more than 1 year may relicense motor vehicle owned by him without paying any fees for intervening years upon proof vehicle was not in use in any year in which it was not licensed.	Laws 1953, ch. 240 (§ 39-04043) (Rev. Code 1953, Supp. 1953).
	Professional and occupational licenses.—Restoration of barbers' certificates without payment of fee after discharge from military service.	Rev. Code (1943), § 43-0442.
	Property tax.—Exemption of land used as a public park or monument ground belonging to any military organization.	Rev. Code (1943), § 57-0208 (13).
	——— Exemption not to exceed $10,000 value of fixtures, buildings, and improvements on lots in any city or village used and owned as a homestead by disabled veteran upon proof that he has received pecuniary assistance due to disability for specially adapted housing. Unpaid taxes for any year veteran has held title are canceled.	Laws 1955, ch. 315.
	——— Postponement of real and personal property tax until 6 months after owner's discharge from the Armed Forces. Cessation of hostilities defined.	Rev. Code (1943), § 57-4605 to 57-4608.
Transportation motor vehicle, etc., privileges.	Amputees exempt from payment of registration fee, use and sales tax on automobiles. Requires the payment of $1 for each set of number plates issued.	Rev. Code (Supp. 1947), § 39-0404, as amended; Laws 1949, ch. 242.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

NORTH DAKOTA—Continued

Type of law	Résumé	Citation
Veterans' organizations	*Corporate rights, etc.*—Selection of the Veterans' service commission	Rev. Code (1943), § 37-1302.
	Insignia.—Unauthorized wearing or use of badge, button, or insignia of a veterans' organization to obtain assistance is punishable as a misdemeanor.	Rev. Code (1943), § 12-3818.
	Meeting places etc.—Armory privileges	Rev. Code (1943), § 37-1004.
	Parades.—Rights of veterans' associations	Rev. Code (1943), § 37-0121.
	Postwar planning.—Membership, postwar planning board	Rev. Code (1943), § 54-3301.
	Tax exemptions.—Exemption of land used as a public park or monument ground belonging to any military organization.	Rev. Code (1943), § 57-0208 (13).
	Uniforms.—Exempts members of associations composed of veterans from the prohibition as to the wearing of a military uniform.	Rev. Code (1943), § 37-0116.
Veterans' service agency	County veterans' service officer	Rev. Code (Supp. 1947), § 37-1418 to 37-1419, as amended; Laws 1949, ch. 233.
	Veterans' Service Commissioner	Rev. Code (1943), § 37-1301 to 37-1306.

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Bonus	*World War I.*—Amount: $10 for each month in active service; $250 maximum payment.	Const., art. VIII, § 2a.
	World War II.—Amount: $10 for each month of domestic service; $15 for each month of foreign service; $400 maximum payment.	Const., art. VII, § 2b; Laws 1949, S. 110.
	World War II bonus payment to appointees of the probate court when the feneficiary is a minor or a mentally incompetent veteran.	Code (Temp. Supp. 1949), § 10507-5a.
Burial allowances and allied benefits.	*Burial.*—County allowance for the burial of indigent veterans, their mothers, wives, or widows. Burial may not be in potter's field. Maximum allowance $100.	Code Ann. (Throckmorton, 1948), §§ 2950 to 2957-1.
	——— Privilege of removal and reinterment of bodies in soldiers' plot	Code Ann. (Throckmorton, 1948), §§ 2943, 2946-2948.

	Burial grounds.—Powers of cemetery associations	Code Ann. (Throckmorton, 1948), § 10107.
	——— Powers of counties, townships, and municipalities to provide soldiers' burial plots.	Code Ann. (Throckmorton, 1948), §§ 2943–2944, 2949, 2949–1 to 2949–4.
	Grave care and registration.—Adjutant general required to maintain and preserve the record of the death and burial place of all veterans.	Code Ann. (Throckmorton, 1948), § 5281–1.
	——— County recorder shall be custodian of records concerning the location of veterans' graves and upon request from a veterans' organization 30 days prior to Memorial Day shall furnish such organization with a list of all veterans' burials within the county.	Code Ann. (Throckmorton, 1948), § 2770–1.
	——— Expense for care of soldiers' graves, a charge on the local unit	Code Ann. (Throckmorton, 1948), §§ 2945, 2949–2, 2960 to 2961.
	Headstones and markers.—Cemeteries may not prohibit the erection of a headstone provided by the United States or by the State of Ohio for soldiers' graves.	Code Ann. (Throckmorton, 1948), § 12499–1.
	——— The county shall apply to the United States for a suitable headstone for the grave of a deceased veteran and have the same set in place.	Code Ann. (Throckmorton, 1948) § 2957.
	——— The county shall furnish, on petition, markers for soldiers' graves for the purpose of designating such graves for memorial purposes.	Code Ann. (Throckmorton, 1948), §§ 2958 to 2959.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity. Manner of taking depositions.	Code Ann. (Throckmorton, 1948), §§ 14862–14864.
	Administration of estates of persons missing in action and presumed to be dead.	Code Ann. (Throckmorton, 1948), § 10509–26.
	Fishing, hunting, or trapping without a license by persons on active duty in the Armed Forces of the United States.	Code Ann. (Throckmorton, 1948), § 1431–1.
	Persons in active military service exempt from motor vehicle license requirements during furlough, and from examination after discharge.	Code Ann. (Throckmorton, 1948), § 6296–5, 6296–11.
	Persons in active military service exempt from motor vehicle license requirements during furlough or leave for period of emergency (Korea) and 6 months thereafter.	Laws 1951, H. B. No. 46 (§ 4507.03). (Baldwin Rev. Code 1953, 1954 Supp.).
	Prohibition against discrimination of members of Armed Forces by refusal of entry, refusal to employ, or discharge.	Laws 1953, H. B. No. 766 (§ 5903.08) (Baldwin Rev. Code 1953, 1954 (Supp.).
	Suspension of fiduciary powers during military service	Code Ann. (Throckmorton, 1948), §§ 8509–21, 10506–54.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

OHIO—Continued

Type of law	Résumé	Citation
Civil rights	Absentee registration and voting by members of the Armed Forces	Code Ann. (Throckmorton, 1948), § 4785–55, 4785–141.
	—Amendment of above provisions without significant change	Laws 1953, S. B. No. 242 (§ 3511.03) (Baldwin Rev. Code 1953, 1954 Supp.).
	Provisions for voting by inmates of soldiers homes	Code Ann. (Throckmorton, 1948), § 4785–23, 4785–32.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—The State commissioner of soldiers' claims shall administer oaths without charge.	Code Ann. (Throckmorton, 1948) §§ 818–819.
	Public-record certification.—Free copies of public records for wards of the United States Veterans' Administration.	Code Ann. (Throckmorton, 1948), § 11037–31.
	——— The county recorder shall issue without charge a certified copy or certified photostatic copy of discharge papers.	Code Ann. (Throckmorton, 1948), § 2772.
	Recording of discharges.—Recordation of discharge papers	Code Ann. (Throckmorton, 1948), § 2770.
	Service officers, etc.—The county veterans service officers shall assist veterans, their wives or widows, children, parents, or dependents in presenting claims or obtaining benefits under any Federal or State law.	Code Ann. (Throckmorton, 1948), § 2933–3.
	——— The State commissioner of soldiers' claims shall assist veterans, their heirs or representatives, with their claims against the United States.	Code Ann. (Throckmorton, 1948), §§ 811 to 819.
Educational benefits qualification for the professions and trades.	Renewal of embalmer's or funeral director's license	Code Ann. (Throckmorton, 1948), § 1335–6.
	—Amendment of above provisions without significant change	Laws 1953, H. B. No. 233 (§ 4717.15) (Baldwin Rev. Code 1953, 1954 Supp.).
	Renewal of professional and occupational licenses after termination of active military service.	Laws 1943, p. 278–279.

	Renewal of professional and occupational licenses of Korean veterans within 6 months of separation from service.	(§ 5903.09) (Baldwin Rev. Code 1953, 1954 Supp.).
Educational opportunities for children of veterans.	Education of children admitted to the Ohio Soliders' and Sailors' Orphans' Home.	Code Ann. (Throckmorton, 1948), §§ 1933 to 1945.
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act	Code Ann. (Throckmorton, 1948), § 1345-1 (o) (p) (r).
	Members of the soldiers' relief commission and service officers appointed by the commission in each county shall be veterans.	Code Ann. (Throckmorton, 1948), §§ 2930, 2933-3.
	Period of service with the Armed Forces not counted in determining eligibility for appointment to position in the police or fire department re-created within 3 years after its abolition.	Code Ann. (Throckmorton, 1948), § 486-17b.
	Preference to veterans in employment of caretakers of county or township memorial buildings.	Code Ann. (Throckmorton, 1948), § 3068 to 3068-1.
	Preference in the selection of officers and members of the board of trustees of town, municipal, or county memorials and in employment on the construction of such memorials.	Code Ann. (Throckmorton, 1948), §§ 3061, 3063, 3064-1.
	Preference to veterans, their wives, widows, and children in employment by the soldiers' relief commission, as investigators, etc.	Code Ann. (Throckmorton, 1948), § 2933-1.
	—Includes veterans of Korean conflict and dependents under above provisions.	Laws 1953, H. B. No. 33 (§ 5901.06) (Baldwin Rev. Code 1953, 1954 Supp.).
	Preference to veterans under civil service, in State and local units	Code Ann. (Throckmorton, 1948), § 486-10, 486-13.
	—Above provision extended to veterans of Korean conflict	Laws 1951, H. B. No. 46, 212 (§ 143.20) (Baldwin Rev. Code 1953, 1954 Supp.).
	Reinstatement of classified State employees after termination of military service in World War II; preservation of civil-service rating.	Code Ann. (Throckmorton, 1948), § 486-16a.
	Reinstatement of public and private employees after termination of military service, extended to veterans of Korean conflict.	Laws 1951, S. B. No. 216 (§ 5903.02 to 5903.07) (Baldwin Rev. Code 1953, 1954 Supp.).
	Representatives of congressionally chartered veterans' organizations may be appointed commissioners of the State of Ohio for veterans' affairs.	Code Ann. (Throckmorton, 1948), § 132-1.
	Second injury payments under the Workmen's Compensation Act	Code (Temp. Supp. 1949), § 1465 54a.
	The superintendent of the Ohio Soldiers' and Sailors' Orphans' Home shall be a veteran.	Code Ann. (Throckmorton, 1948), § 1946.
	War-service credit to members of the firemen's relief and pension funds in municipalities and townships.	Code Ann. (Throckmorton, 1948), §§ 4612-3, 4615-10.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

OHIO—Continued

Type of law	Résumé	Citation
Employment preferences, privileges, etc.—Con.	War-service credit to members of the police relief and pension fund in municipalities.	Code Ann. (Throckmorton, 1948), § 4628–3.
	—Extended to include service in Korean conflict	Laws 1953, S. B. No. 44 (§ 741.481) (Baldwin Rev. Code 1953, 1954 Supp.).
	War-service credit under the public employees' retirement system	Code Ann. (Throckmorton, 1948), § 486–47.
	War-service credit under the school employees' retirement system	Code Ann. (Throckmorton, 1948), § 7896–64 to 7896–64a, 7896–102.
	War-service credit under the State teachers' retirement system	Code Ann. (Throckmorton, 1948), § 7896–1 to 7896–1a, 7896–38.
Guardianship	No probate court costs shall be taxed in proceedings involving the collection, disbursement, or administering of money awarded by the Veterans' Administration.	Code (Temp. Supp. 1949), § 10507–2.
	The superintendent of the Ohio Soldiers' and Sailors' Home shall be the guardian of the estate of all minors admitted to the home.	Code Ann. (Throckmorton, 1948), § 1946–3.
	Uniform Veterans' Guardianship Act.—Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Code Ann. (Throckmorton, 1948), §§ 11037–15 to 11037–34.
Homes (institutional)	Admission of veterans, their wives, widows, and mothers to the Madison Home.	Code Ann. (Throckmorton, 1948), §§ 1919–1925.
	Admission to the Ohio Soldiers' and Sailors' Home	Code Ann. (Throckmorton, 1948), §§ 1905–1915.
	—Above provisions extended to veterans of Korean conflict	Laws 1951, H. B. No. 46 (§ 5907.4) (Baldwin Rev. Code 1953, 1954 Supp.).
	Admission to the Ohio Soldiers' and Sailors' Orphans' Home	Code Ann. (Throckmorton, 1948), §§ 1931 to 1946–3.
Hospital benefits	Any county or municipality may acquire land upon which a veterans' hospital may be constructed, maintained, and operated by the United Stated Government.	Code Ann. (Throckmorton, 1948), § 3156–1.

	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act. Duty of probate judge.	Code Ann. (Throckmorton, 1948), §§ 1890–27, 11037–15.
	—Amendment of above provisions without significant change	Laws 1953, S. B. No. 155 (§ 5905.02) (Baldwin Rev. Code 1953, 1954 Supp.).
Housing	Formation of corporations not for profit, for the purpose of providing housing for veterans.	Code (Temp. Supp. 1949), § 10186–31.
	Preference to veterans and the families of veterans and servicemen, including families of deceased veterans or servicemen, in the selection tenants for housing projects.	Code (Temp. Supp. 1949), § 1078–42b.
	Temporary emergency housing for veterans of World War II	Code Ann. (Throckmorton, 1948), §§ 1078–62 to 1078–71, 12600–283.
	—Above provision expired Dec. 31, 1955	Laws 1953, H. B. No. 167. (§ 3735.60) (Baldwin Rev. Code 1953, 1954 Supp.).
Loans, contracts of minors, etc.	Domestic life-insurance companies may make loans pursuant to the Servicemen's Readjustment Act.	Code Ann. (Throckmorton, 1948),) § 9357–1.
	Loans to servicemen pursuant to the Servicemen's Readjustment Act	Code Ann. (Throckmorton, 1948), § 9657–2.
	—Amendment of above provisions without significant change	Laws 1953, S. B. No. 250 (§ 1151.31) (Baldwin Rev. Code 1953, 1954 Supp.).
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Code Ann. (Throckmorton, 1948), § 8023–1.
	—Removal of minority disability of spouse of veteran and for benefits under Veterans' Readjustment Assistance Act of 1952.	Laws 1953, S. B. No. 129 (§ 3109.02) (Baldwin Rev. Code 1953, 1954 Supp.).
Marriage	All marriages of soldiers performed in the State from the beginning of World War I up until Feb. 28, 1919, under marriage licenses issued by commanding officers or other military authority declared valid and binding. Recordation by probate judge upon payment of 50-cent fee.	Code Ann. (Throckmorton, 1948), § 11198–1.
Medals, certificates, etc	Badges of honor to veterans who served on the Mexican border	Code Ann. (Throckmorton, 1948), app., p. 35.
	Provision for badges of honor to Ohio soldiers and sailors who served in World War I.	Code Ann. (Throckmorton, 1948), § 14867–16 to 14867–22.
	Provision for special State roll of honor to accord recognition to officers and enlisted men receiving awards of gallantry.	Code Ann. (Throckmorton, 1948), § 14867–9 to 14867–13; appendix, p. 35.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

OHIO—Continued

Type of law	Résumé	Citation
Meeting places, memorial building privileges.	Any township, municipality, or county may establish and maintain a memorail building for the benefit of the community and to provide a meeting place for veterans and veterans' organizations.	Code Ann. (Throckmorton, 1948), §§ 3059 to 3069–1, as amended; Laws 1949, H. 249.
	—Amendment of above provisions without significant change	Laws 1953, S. B. No. 242 (§ 345.02) (Baldwin Rev. Code 1953, 1954 Supp.).
Patriotic holidays	Annual appropriation by county, city, or town for Memorial Day observance to be expended through veterans' organizations.	Code Ann. (Throckmorton, 1948), § 2503.
	County commissioners shall provide Memorial Day markers for veterans' graves upon petition of any Memorial Day association or veterans' organization and shall pay the expense of placing such markers.	Code Ann. (Throckmorton, 1948), § 2958.
Records	Establishment of a special State roll of honor	Code Ann. (Throckmorton, 1948), §§ 14867–9 to 14967–13.
	Special publication to preserve various obsolete laws relating to military affairs, war monuments and historic grounds, the provisions of which have been wholly executed.	Laws 1947, p. 27.
Relief and rehabilitation	Emergency relief in case of sickness, accident, or great destitution	Code Ann. (Throckmorton, 1948), § 2941.
	Relief to needy veterans, their wives, widows, children, and parents. Duties of county soldiers' relief commissions.	Code Ann. (Throckmorton, 1948), §§ 2930–2940.
	—Above relief provisions extended to veterans of Korean conflict and their dependents.	Laws 1953, H. B. No. 307 (§ 5901.08) (Baldwin Rev. Code 1953, 1954 Supp.).
	Service centers may be established within the county by the board of trustees of memorial buildings.	Code Ann. (Throckmorton, 1948), § 3066.
Tax and license fee exemptions.	*Business and occupational licenses.*—A disabled or an unemployed veteran may do business as a vendor as defined in Retail Sales Tax Act, in more than 1 county under single license.	Code Ann. (Throckmorton, 1948), § 5546–10.
	Individual tax.—Extension of time for filing returns and remittance of penalties or interest to members of the Armed Forces during World War II. Applicable to filing any report or information other than "business."	Laws 1943, p. 207–208.

	Peddler's license.—Veterans are required to pay a nominal fee only	Code Ann. (Throckmorton, 1948), § 6351.
	Property tax.—Exemption of real estate held or occupied by soldiers' memorial associations, monumental building associations, etc. Such property is not relieved from levy of special assessments.	Code Ann. (Throckmorton, 1948), § 5362.
	——— Funds raised and set apart for the purpose of building monuments to the soldiers of the State and monuments and memorial buildings are exempt from taxation.	Code Ann. (Throckmorton, 1948), § 5359.
Veterans' organizations	*Group insurance.*—Provision for policies of group life insurance covering members of veterans' organizations.	Code Ann. (Throckmorton, 1948), § 9426-1 (e).
	Insignia.—Unauthorized wearing or use of insignia, badges, etc., of certain veterans' organizations is punishable by fine not to exceed $20 or imprisonment for not more than 30 days, or both.	Code Ann. (Throckmorton, 1948), § 13163.
	——— Unauthorized wearing or use of insignia, badges, etc., of United Veterans of the Republic is declared a misdemeanor, punishable by fine not to exceed $100, or imprisonment for not more than 6 months, or both.	Code Ann. (Throckmorton, 1948), § 13163-1.
	Meeting places, etc.—Memorial buildings established and maintained by counties, townships, and municipalities shall provide, with or without cost, suitable and convenient headquarters for nationally organized veterans' organizations chartered by the Congress of the United States.	Code Ann. (Throckmorton, 1948), §§ 3059 to 3069-1, as amended; Laws 1949, H. 249.
	——— Powers of certain counties to erect memorial structures with rooms suitable for a meeting place for the Grand Army of the Republic, Woman's Relief Corps, Sons of Veterans, or any other organization for the benefit of Civil War veterans or their descendants.	Code Ann. (Throckmorton, 1948), §§ 14849-1 to 14849-5.
	——— Suitable rooms, including heat, light, and janitor service, shall be provided in State armories for various veterans' organizations, unless a State, county, or municipal memorial building has been provided.	Code Ann. (Throckmorton, 1948), § 5243.
	——— Township memorial buildings are to be open and free to and for the use of veterans and allied organizations as meeting places.	Code Ann. (Throckmorton, 1948), § 3410-1 to 3410-11.
	Parade privileges.—Provides for the issuance of a special $2 license for vehicles of the American Legion, Veterans of Foreign Wars, or Forty and Eight, used in parades, etc., 12 times or less a year.	Code Ann. (Throckmorton, 1948), § 6295-2.
	Patriotic holiday observance.—Counties, cities, and towns may make annual appropriations to veterans' organizations for Memorial Day observance.	Code Ann. (Throckmorton, 1948), § 2503.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

OHIO—Continued

Type of law	Résumé	Citation
Veterans' organizations—Continued.	*Records, etc.*—Distribution of special publication designed to preserve various obsolete laws relating to military affairs, war monuments, and historic grounds, the provisions of which have been wholly executed.	Laws 1947, p. 27.
	Uniforms, etc.—Exempts members of associations composed of veterans from prohibition as to wearing of uniforms.	Code Ann. (Throckmorton, 1948), § 5203.
Veterans' service agency	County veterans' service officers	Code Ann. (Throckmorton, 1948), § 2933-3.
	Department of Ohio Soldiers' Claims; State Commissioner	Code Ann. (Throckmorton, 1948), §§ 811 to 819.
	Soldiers' Relief Commission	Code Ann. (Throckmorton, 1948), §§ 2930 to 2933.

OKLAHOMA

Burial allowances and allied benefits.	*Burial.*—County allowance for the burial of indigent veterans. Burial may not be in potter's field. Relatives may be allowed to conduct funeral.	Stat. (1941; Supp. 1947), title 72, § 31-32.
	Grave care and registration.—Cemetery and graves of soldiers now located on property of Union Soldiers' Home placed under supervision and care of the adjutant general.	Stat. (1941), title 72, § 165.
	——— Provides for Oklahoma Veterans' Cemetery, under supervision of adjutant general, as burial place for veterans.	Laws 1953, p. 515.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Stat. (Supp. 1947), title 16, § 35; title 72, § 50.1-50.4.
	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc. Termination of conservatorship.	Stat. (Supp. 1947), title 60, §§ 361-367.
	Extension of operators' and chauffeurs' motor vehicle licenses during active military service in the Armed Forces of the United States; expiration date, Jan. 1, following discharge from the service.	Stat. (1941), title 47, § 288a-288b.

	Hunting and fishing license not required of members of the Armed Forces during World War II and for 6 months thereafter.	Stat. (Supp. 1947), title 29, § 67c.
	Preservation of status of legal newspaper forced to suspend publication by reason of owner's induction into the Armed Forces.	Stat. (Supp. 1947), title 25, §§ 106–112, as amended; Laws 1949, p. 213.
	Proof of death of person in the military, naval, or maritime service of the United States.	Stat. (Supp. 1947), title 58, § 713.
Civil rights	Absentee registration and voting	Stat. (Supp. 1947), title 26, §§ 91–92, 343, 345.1–345.16.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—No fees may be charged by any public officer for administering an oath nor for the giving of a certificate needed in procuring any pension, bounty or back pay.	Stat. (1941), title 28, § 5.
	Public-record certification.—County clerks are required to furnish copies of record of discharge papers free of charge.	Stat. (1941), title 72, § 22.
	——— County court clerks and the registrar of the bureau of vital statistics are required to furnish copies of vital records, orders in guardianship proceedings, etc., free of charge to veterans or their dependents for use in perfecting claims against the Bureau of Pensions or the U. S. Veterans' Bureau.	Stat. (Supp. 1947), title 72, § 23.
	——— Free copies of public records for wards of the U. S. Veterans' Bureau, under Uniform Guardianship Act.	Stat. (1941; Supp. 1947), title 72, §§ 106, 126.16.
	Recording of discharges.—Honorable discharges of returned soldiers and sailors shall be recorded by the clerk free of charge.	Stat. (1941), title 72, §§ 21–22.
	Service officers, etc.—The War Veterans' Commission shall give assistance to all honorably discharged ex-service persons of all wars and to their dependents.	Stat. (Supp. 1947), title 72, § 63.3.
Educational benefits; qualification for the professions and trades.	Awarding of diplomas, certificates, or degrees to qualified seniors of high schools or colleges called into military service.	Stat. (Supp. 1947), title 70, §§ 1108–1108.2.
	Contracts for and use of fees and allowances available through any Federal agency for the education and training of veterans.	Stat. (Supp. 1947), title 70, § 2059.
	Original inspection fee of $35 required of cleaners, dyers, and pressers waived for veterans of World War II and veterans serving during a national emergency (Korea).	Laws 1953, p. 275.
	Public-school privileges to those unable to complete the 12th grade while of legal school age by reason of service in the Armed Forces.	Stat. (Supp. 1947), title 70, § 1202.
	Registration privilege of nurses having prior military service	Stat. (Supp. 1947), title 59, § 554.
	Renewal of embalmers' and funeral directors' licenses	Stat. (Supp. 1947), title 59, § 396.5a.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

OKLAHOMA—Continued

Type of law	Résumé	Citation
Educational benefits; qualification for the professions and trades—Continued.	State accrediting agency created to enter into and carry out contracts between State and Federal Governments; to approve on-the-job and on-the-farm training programs and other educational and training programs; creates a veterans' education and training fund which replaces veterans' training fund.	Laws 1953, pp. 401, 402.
	World War II veterans actually engaged in watchmaking for a period of at least 5 years prior to induction into the Armed Forces entitled to certificate of registration without examination.	Stat. (Supp. 1947), title 59, § 776 (4).
Educational opportunities for children of veterans.	Appropriation for the support and education of destitute minor children of veterans. Such children may, after becoming of age, continue eligible to receive assistance for a period not to exceed 3 years, if attending a school or college approved by the Soldiers' Relief Commission.	Laws 1947, p. 676; Laws 1949, p. 762–763.
Employment preferences, privileges, etc.	Employees receiving salaries paid from the veterans training revolving fund shall be veterans or close relatives of veterans.	Stat. (Supp. 1947), title 72, § 66.3.
	Exemption of World War II veterans from the statutory requirement that a candidate for county superintendent of schools must have taught school for 18 months during the last 5 years prior to such candidacy. Such veterans, however, must meet the other statutory requirements.	Stat. (Supp. 1947), title 70, § 21.
	Leaves of absence for public officers and employees and for persons in private business during active military service. Reinstatement without loss of seniority, status, or efficiency rating.	Stat. (1941; Supp. 1947), title 72, § 46–48.
	Leaves of absence for railroad employees compelled to enter military service. Reinstatement with full seniority and without an interrupted service record.	Stat. (1941), title 40, § 185.
	Preference in appointment of memorial hall custodian	Stat. (1941), title 73, §§ 34, 40.
	Preference in the selection of members of the War Veterans' Commission and employees of the State veterans' department.	Stat. (Supp. 1947), title 72, § 63.2–63.3.
	Reemployment of persons who left positions with the State, or any county, city, town, or school district to service in the Armed Forces on or after Sept. 16, 1940, and prior to the termination of World War II.	Stat. (Supp. 1947), title 51, § 25.1–25.3

	Reinstatement of members of fire departments in cities and towns within 90 days after termination of military service, without loss of status or seniority.	Stat. (1941), title 11, §§ 391–395.
	Reinstatement of public officers and employees without loss of seniority of other employment rights, upon termination of service in the Armed Forces of the United States. Applicable to persons called itno service under the Selective Service Act of 1948.	Laws 1949, p. 618–620.
	State accrediting agency—2 members must be veterans	Laws 1953, p. 401.
	Status under the Employment Security Act	Stat. (1941), title 40, § 214 (Repealed Laws 1945, p. 134); Stat. (Supp. 1947), title 40, § 215 (f)
	War-service credit to highway patrolmen under the retirement and pension plan.	Stat. (Supp. 1947), title 47, § 381.7.
	War-service credit under retirement and pension plan of department of public safety; extended to veterans of Korean conflict; must return to departmental service prior to retirement.	Laws 1953, pp. 213, 214.
	War-service credit under the teachers' retirement plan	Stat. (Supp. 1947), title 70, §§ 965.4, 965.8 (1) (b).
	—Veterans who are members of teachers' retirement system may receive war-service credit (for up to 8 years) by making up contributions and membership fees.	Laws 1953, p. 382.
Exemption from execution, garnishment, etc.	Members of the Armed Forces shall not lose their homestead exemptions on account of their absence in the service during World War II and for 6 months thereafter.	Stat. (Supp. 1947), title 31, § 9.
	Money received by a disabled veteran as a pension is exempt from execution or attachment.	Stat. (1941), ttile 31, § 7.
General extension of benefits.	Provision of act (title 72, "Soldiers and sailors") available to any disabled veterans of World Wars I and II and United Nations forces who are United States citizens.	Laws 1951, p. 247.
	Veterans of Canadian military services eligible for benefits under laws of Oklahoma if they were residents 1 year prior to entering service and 1 year prior to applying for benefits.	Laws 1953, p. 400.
Guardianship	Court costs not required in any proceeding to appoint a guardian to approve or authorize the ward to enter the Armed Forces.	Stat. (Supp. 1947), title 58, § 782.
	Uniform Veterans' Guardianship Act.—Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Stat. (1941), title 72, § 71–121; Stat. (Supp. 1947), title 72, §§ 126.1–126.23.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

OKLAHOMA—Continued

Type of law	Résumé	Citation
Homes (institutional)	Admission of veterans of World Wars I and II to the Oklahoma Veterans' Home established on the site of the Oklahoma Confederate Home and the Southern Oklahoma Hospital. Transfer of property held by the board of trustees of the Confederate Home and certain other institutions, to the War Veterans' Commission for the use of the Oklahoma Veterans' Home.	Laws 1949, p. 620–622.
	—Provides for admission of veterans of Korean hostilities to Oklahoma Veterans' Home; amendment of other provisions without significant change.	Laws 1951, pp. 248, 249; Laws 1953, pp. 402, 403; Laws 1955, pp. 456, 458.
	Property formerly part of Union Soldiers' Home transferred to the control, supervision, and management of the State board of public affairs for the benefit of the State. Cemetery and graves of soldiers placed under the supervision and care of the adjutant general.	Stat. (1941), title 72 §§ 164–165.
Hospital benefits	Admission of veterans to the separate ward building established in the central Oklahoma State Hospital at Norman. Use of revolving fund for care of patients.	Stat. (1941; Supp. 1947), title 35, §§ 161–167.1.
	Appropriations made for the hospitalization of war veterans in the veterans' ward at the university hospital shall be expended under the supervision of the War Veterans' Commission, formerly known as the Soldiers' Relief Commission.	Laws 1947, p. 690; Laws 1949, p. 762.
	Establishment of veterans ward at Taft State Hospital for mentally ill Negro veterans; covers veterans of any war and Korean conflict.	Laws 1953, p. 176.
	Maintenance of the Soldiers' Memorial Hospital and the Oklahoma Central State Hospital; use of funds.	Stat. (1941), title 72, §§ 55–57, 59–60.
	Provision for hospital care of tubercular ex-service persons and minor dependents at the Oklahoma State Veterans' Hospital. Expenditure of funds designated as the Oklahoma State Veterans' Hospital revolving fund.	Stat. (Supp. 1947), title 72, § 54–54.2; Laws 1949, p. 710–711.
	—Amendment of above provisions without significant change	Laws 1951, p. 248.
Land settlement	The Oklahoma Veterans' Loan Authority provides for farm and home loans for veterans of any United States war or of Korean hostilities; home loans not to exceed $10,000, may be made over 25-year period,	Laws 1953, pp. 391–400.

	interest rate of 4½ percent; farm loans not to exceed $15,000 but total cost may exceed $15,000 if veteran pays difference, farm loans may be made over 35-year period, interest rate 4½ percent; provides for public sale of bonds to raise money for program.	
Loans, contracts of minors, etc.	Any State banking association may make loans under authority of the Servicemen's Readjustment Act.	Stat. (Supp. 1947), title 6, § 108b.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Stat. (Supp. 1947), title 72, § 49.1.
	The Oklahoma Veterans' Loan Authority	Laws 1953, pp. 391–400.
Medals, certificates, etc	The Governor authorized to execute appropriate scrolls on behalf of the State and its citizens expressing appreciation for the patriotic services rendered by citizens of the State who lost their lives in defense of the country during World War II.	Laws 1945, H. J. R. 24.
	Veterans who were prisoners of war during either World War II or Korean conflict entitled to the Oklahoma Cross of Valor.	Laws 1953, p. 40.
Meeting places, memorials, etc.	A room in the historical building set aside and designated as the Soldiers' Relief Commission room for use of the commission.	Stat. (Supp. 1947), title 53, § 15.1.
Pensions	Pensions to Confederate veterans or widows. Widows may be transferred to the old-age assistance rolls upon attaining the age of 65 years, provided the amount to be paid will exceed the amount allowed under the Confederate pension law.	Stat. (1941; Supp. 1947), title 72, §§ 131–142.
Relief and rehabilitation	Emergency financial aid to veterans of World War II, their wives or widows. Payments or loans to be made from the War Veterans' Commission revolving fund.	Laws 1949, pp. 762–763.
	—Above provisions extended to veterans of Korean conflict, and their wives or widows.	Laws 1951, p. 324.
	On-the-job training for veterans.—Control and disbursement of the veterans' training revolving fund.	Stat. (Supp. 1947), title 72, § 66.1–66.3; Laws 1949, pp. 757–759.
	Rehabilitation of handicapped persons.—The Soldiers' Relief Commission authorized to enter into contracts with educational institutions for the establishment of training courses.	Stat. (Supp. 1947), title 72, § 68.1–68.2.
	The War Veterans' Commission directed to do and perform all acts necessary or proper to afford emergency, temporary and permanent relief for all honorably discharged ex-service persons of all wars of the United States and for their dependents.	Stat. (Supp. 1947), title 72, § 63.3.
	Use of the "S. R. C. revolving fund" for emergency financial aid in the maintenance or support of World War II veterans, their wives, or widows, or minor dependents.	Stat. (Supp. 1947), title 72, § 67.1–67.3; Laws 1949, pp. 757–759.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

OKLAHOMA—Continued

Type of law	Résumé	Citation
Tax and license fee exemptions.	*Fish and game licenses.*—Disabled veterans with 60 percent or more disability may hunt or fish without license.	Laws 1953, pp. 123, 124.
	——— Members of Armed Forces, serving outside Oklahoma and on leave, may hunt or fish without license.	Laws 1953, pp. 123, 124.
	Gift tax.—Exemption to veterans' organizations	Stat. (Supp. 1947), title 68, § 1043.
	Income tax.—Deferment of collection of tax and filing of returns by persons in the Armed Forces, until 6 months after termination of military service or 6 months after termination of World War II.	Stat. (Supp. 1947), title 68, § 914.
	——— Military compensation not to exceed the sum of $1,500 in any 1 year (Dec. 7, 1941, to end of war) exempt from income tax.	Stat. (Supp. 1947), title 68, § 878 (b) (5).
	Inheritance tax.—Exemption of war-risk insurance, adjusted service compensation, proceeds from any Federal bonus, pension, etc.	Stat. (Supp. 1947), title 68, § 989e (6) (a, b, c).
	Motor vehicles.—Disabled veterans who have been awarded vehicles by U. S. Government entitled to license and identification plates for vehicle and replacements for sum of $1.	Laws 1953, pp. 187, 188.
	Peddler's license.—Hawking and peddling privileges available to needy or disabled veterans without payment of privilege tax.	Stat. (1941; Supp. 1947), title 72, §§ 1–6.
	Professional and occupational license.—Exemption of certain veterans from payment of license fee or tax to give illustrated lectures, magic-lantern exhibitions and similar entertainments.	Stat. (1941; Supp. 1947), title 72, §§ 1–6.
	——— Exemption of licensed embalmers and funeral directors from payment of renewal fees during active military service in World War II.	Stat. (Supp. 1947), title 59, § 396.5a.
	Property tax.—Exemption of $100 (household goods, tools, livestock, etc.) and in addition thereto $200 on other personal property of members of the Armed Forces of World War II, Civil War veterans, both Union and Confederate, and veterans of any war in which the United States participated as a belligerent, and to all widows of such veterans, who are bona fide residents of the State.	Const., art. X, § 6; Stat. (Supp. 1947), title 68, § 15.2 (12).
Veterans' organizations	*Insignia.*—Unauthorized wearing or use of badges, pins, or insignia of veterans' organizations is a misdemeanor punishable by fine of not	Stat. (1941), title 21, § 1514.

	less than $25 nor more than $100 or by imprisonment for not more than 30 days.	
	Meeting places, etc.—Armory privileges	Stat. (Supp. 1947), title 44, § 231.3.
	——— Authorizes Logan County to transfer disused jail property for the use of veterans' organizations.	Laws 1921, ch. 193 (local).
	——— County commissioners authorized to lease, rent, or donate any room in the courthouse for use of veterans' organizations, for socials, reading room, etc.	Stat. (1941), title 72, § 41.
	——— Rooms in the historical society building for the use of veterans' organizations.	Stat. (1941), title 53, §§ 13–15.
	Privileges, duties, etc.—Assistance in the selection of members of the War Veterans' Commission.	Stat. (Supp. 1947), title 72, § 63.2.
	——— Copy of annual audit required to be filed with the Secretary of State.	Stat. (Supp. 1947), title 72, § 63.2.
	Tax exemptions.—Exemption from gift tax	Stat. (Supp. 1947), title 68, § 1043.
Veterans' service agency	War Veterans' Commission (successor of the Soldiers' Relief Commission) and the State veterans' department.	Stat. (Supp. 1947), title 72, § 63.1–63.4.

OREGON

Bonus	*World War I.*—Amount: $15 per month for each month in active service (option to take loan or bonus).	Const., art. XI–C; Comp. Law Ann. (1940; An. Pocket Part; 1943; Secondary Pocket Part; 1944–47) § 104–101 to 104–135.
	World War II.—Bonus to veterans who served during the period from Sept. 16, 1940, through June 30, 1946. For details, see sec. B on State Veterans' Bonus Legislation, p. 339.	Const. XI–F (2); Ore. Rev. Stat. 1953, ch. 407.310–407.440, Laws 1953, ch. 595.
Burial allowances and allied benefits.	*Burial.*—County allowance for burial of indigent veterans, their wives or widows and minor children.	Comp. Laws Ann. (An. Pocket Part, 1943; Secondary Pocket Part, 1944–47), § 104–301 to 104–305.
	———County aid through veterans' organizations for burial	Laws 1955, ch. 56 (amends § 408.730) (Rev. Stat. 1953).
	Burial grounds.—Enlargement of the Lincoln Memorial Cemetery in Portland and maintenance as a national cemetery for veterans.	Laws 1945, ch. 22; Laws 1949, ch. 274.
	——— State purchase of burial plot for veterans of the Spanish-American War and the Philippine Insurrection.	Comp. Laws Ann. (1940), § 104–603 to 104–606.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

OREGON—Continued

Type of law	Résumé	Citation
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 104–615 to 104–618.
	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc. Termination of conservatorship.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 70–8a01 to 70–8a05.
	Evidence of death or disappearance of person serving in the Armed Forces of the United States.	Laws 1947, ch. 203.
	Premarital certificates may be issued by medical officers in the armed services.	Comp. Laws Ann. (An. Pocket Part, 1943), § 63–118a to 63–118c.
Civil rights	Absentee registration and voting	Comp. Laws Ann. (An. Pocket Part, 1943; Secondary Pocket Part, 1944–47), § 81–110a, 81–2301a to 81–2301e, 81–2304 to 81–2316.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Certificates of vital records for certain purposes furnished to war veterans free of charge.	Comp. Laws Ann. (An. Pocket Part, 1943), § 99–1014, as amended, Laws 1949, ch. 368, § 3.
	——— The adjutant general is required to furnish certified abstracts or copies of records and documents in his office, without charge to veterans for use in establishing claims against the United States.	Comp. Laws Ann. (1940), § 103–216.
	——— The county clerk and the clerk of the county court shall, without charge, administer oaths in pension matters, certify pension vouchers and make certified copies of documents for veterans seeking benefits under State or Federal laws.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 87–969.
	Recording of discharges.—Discharge papers are recorded free of charge by county clerks or recorders of conveyances.	Comp. Laws Ann. (1940; Secondary Pocket Park, 1944–47), § 87–111 to 87–112.
	Service officers, etc.—The adjutant general is required to assist veterans with claims against the United States for pensions, bounties, etc.	Comp. Laws Ann. (1940), § 103–216.

	——— The director of veterans' affairs shall act as agent or attorney in fact for any war veteran and the dependents or beneficiaries of any war veteran relating to rights under any Federal or State law.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 104–214, 104–218.
	——— County service officers may be appointed by county courts to assist veterans and their dependents.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 104–619 to 104–620.
Educational benefits; qualification for the professions and trades.	Credit toward internship for service as a commissioned officer in the Medical Corps of any branch of the armed forces in taking an examination for license to practice medicine and surgery.	Comp. Laws Ann. (Secondary Pocket Part 1944–47), § 54–921.
	Educational aid for veterans of World War II. Amount: $35 per month for each month of study or vocational training for a period not to exceed the total number of months served in the Armed Forces or a total of 36 months, whichever is the less, with an additional $15 per month from and after Sept. 1, 1949.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 104–801 to 104–811, as amended, Laws 1949, ch. 323.
	—Educational aid extended to veterans of Korean conflict. Provides further that no beneficiary whose entitlement is based on World War II service shall commence a new course of study or training after Dec. 31, 1956.	Laws 1951, ch. 553; Laws 1955, ch. 206 (408.010–408.110) (Rev. Stat. 1953).
	Exemption of attorneys from payment of annual State bar fees during military service.	Comp. Laws Ann. (An. Pocket Part, 1943), § 47–222, as amended, Laws 1949, ch. 85.
	Registration of certain professional land surveyors without examination, after discharge from military service.	Comp. Laws Ann. (An. Pocket Part., 1943), § 52–610.
	Renewal of professional and trade licenses within 60 days following military service.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 104–614.
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 126–704, as amended, Laws 1949, ch. 572, § 3.
	Preference to veterans in civil service examinations. Allows 5 and 10 additional points to be added to earned ratings.	Laws 1949, ch. 139.
	—Amendment of above provisions without significant change	Laws 1951, ch. 320; Laws 1953, ch. 353 (amends Laws 1949, ch. 139) (Rev. Stat. 1953).
	Preference to veterans in the appointment of the director of veterans' affairs and in the selection of members of the advisory committee.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 104–206, 104–210.
	Preference to veterans under State civil service; divisional reemployment and reemployment lists, employment and promotion lists. Waiver of entrance tests for certain veterans.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 91–1313, 91–1319.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

OREGON—Continued

Type of law	Résumé	Citation
Employment preferences, privileges, etc.—Con.	Preference to war veterans in State and local units and on public works, where qualified.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 98–406a.
	Restoration of public officers and employees to former positions without loss of seniority or other employment rights, upon termination of service in the Armed Forces of the United States in World War II.	Comp. Laws Ann. (An. Pocket Part, 1943; Secondary Pocket Part, 1944–47), §§ 91–1318(3); 104–7a01 to 104–7a05.
	The director of veterans' affairs shall be a member of the State apprenticeship council, and on certain local apprenticeship committees, where practicable, at least 1 employer and 1 employee member shall be war veterans.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 102–11a07, 102–11a11, as amended, Laws 1949, ch. 538, §§ 8, 10.
	War-service credit to certain probationary teachers who entered the armed services of the United States during World War II.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47, § 111–2307.
	War-service credit to members of the public employee's retirement system.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 90–717 to 90–719, as amended, Laws 1949, chs. 520, §§ 4, 5, 586, § 2.
	—Above provisions extended to veterans of Korean hostilities	Laws 1953, ch. 200.
Exemption from execution, garnishment, etc.	Money received as pension from the United States or any State is exempt from execution, attachment, and all other process.	Comp. Laws Ann. (1940), § 6–1201 (10).
	No right, payment, or proceeds of any loan under the Veterans' State Aid Act shall be subject to attachment or execution or capable of assignment.	Comp. Laws Ann. (1940), § 104–133.
General extension of benefits.	"War Veteran" includes those engaged in active service in any war including the period between Sept. 15, 1940, and Dec. 8, 1941.	Comp. Laws Ann. (An. Pocket Part, 1943), § 104–101a.
Guardianship	Notice to a department or bureau of the United States charged with the payment of compensation, insurance, pension, or other benefit of certain proceedings under the law on guardian and ward.	Comp. Laws Ann. (An. Pocket Part, 1943), § 22–124.
Homes (institutional)	Transfer of the State soldiers' home to the Federal Government; provision for the care of soldiers ineligible to enter the Federal home.	Comp. Laws Ann. (1940), § 104–410 to 104–403.
Hospital benefits	Admission of veterans to the State tuberculosis hospital	Comp. Laws Ann. (1940), § 99–503.

	Provides for commitment and transfer of insane veterans to U. S. Veterans' Administration hospitals, and gives the chief officers thereof certain powers relating to retention, transfer, etc., of such veterans. Recognizes commitments to in-State hospitals by out-of-State courts.	Comp. Laws Ann. (1940), § 104–607 to 104–608.
Housing	Interim committee to study the feasibility and probable cost of building homes for veterans of World Wars I and II and Spanish War who, by reason of age, physical infirmity, or lack of finances, are no longer able to earn a livlihood.	Laws 1949, pp. 1035–1036, H. C. R. No. 2.
	Temporary housing for veterans and their families and for families of servicemen. Use of public parks or recreational property by local agencies restricted after July 1, 1950.	Laws 1947, ch. 420, as amended, Laws 1949, ch. 143.
Land settlement benefits	Cooperation with the United States in the settlement of veterans and their widows on State and other lands suitable for agricultural purposes.	Comp. Laws Ann. (1940), §§ 106–201.
	Establishment of a war veterans' fund to purchase farms and homes. Applications for loans of World War II veterans not to exceed $3,000 shall be made to the Director of Veterans' Affairs.	Const., art. XI–A; Comp. Laws Ann. (Secondary Pocket Part, 1944–1947), § 104–136 to 104–151.
	—Director of Veterans' Affairs may make loans out of fund not to exceed $9,000 for purchase of home, $15,000 for purchase of farm; loans may be amortized over 25-year period; interest rate 4 percent but if loan transferred, interest shall be 5 percent.	§§ 407.010–407.210 amended by Laws 1955, chs. 102, 151 (Rev. Stat. 1953).
	Loans to provide farm or home aid for veterans of World War I and Spanish-American War. Amount $500 to $3,000. Powers and duties of State land board (time limit on applications for benefits under the law has expired).	Const., art. XI–C; Comp. Laws Ann. (1940; An. Pocket Part, 1943; Secondary Pocket Part, 1944–1947), §§ 104–101 to 104–135; 106–103a to 106–103b.
	Veterans are to be considered preferred purchasers of water and water rights and lands developed under irrigation projects.	Comp. Laws Ann. (1940), § 120–212.
Loans, contracts of minors, etc.	Loans to veterans of World War I and Spanish-American War. Amount: $500 to $3,000, with security (option to take bonus or loan. Time limit on applications for benefits under the law has expired).	Const. Art. XI–C; Comp. Laws Ann. (1940; An. Pocket Part, 1943; Secondary Pocket Part, 1944–47), §§ 104–101 to 104–135; 106–103a to 106–103b.
	[Note: See Land settlement benefits above for war veterans fund loan provisions.]	
Meeting places, memorial building privileges, etc.	Cities and towns may levy taxes or issue bonds to purchase sites and erect and maintain community houses for the benefit of soldiers, sailors, and marines.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 104–503.
	Counties may appropriate money for the erection of a museum for pioneer relics and/or a meeting place for United States war veterans.	Comp. Laws Ann. (1940), § 86–120 to 86–125.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

OREGON—Continued

Type of law	Résumé	Citation
Meeting places, memorial building privilegeg, etl. continuep—	County aid to veterans' organizations for the construction or acquisition of buildings to be used as clubrooms and meeting places for service and ex-service veterans of any war.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 86z 119a to 86–119c.
	Powers of certain cities to erect memorial buildings in public parks for use of United States war veterans.	Comp. Laws Ann. (1940), §§ 95–1712, 95–1719.
	Powers Lake County and town of Lakeview to erect memorial which shall be auditorium, museum, or community hall.	Laws 1951, ch. 257.
Records, relics, etc	Director of veterans' affairs shall be the custodian of all records and files of the selective service system in Oregon.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 104–214.
	Placement of names and designation of citations of war veterans awarded the Army Distinguished Service Cross or other award of merit, on a suitable and permanent plaque to be placed in the State capitol building.	Laws 1945, pp. 863–864, S. J. R. 19.
Relief and rehabilitation	Certain receipts from the boxing commission to be used for charitable purposes shall be distributed among recognized veterans' organizations.	Comp. Laws Ann. (1940), § 95–2504.
	County aid to indigent, their wives, widows, and minor children, through veterans' organizations.	Comp. Laws Ann. (An. Pocket Part, 1943, 1944–47), § 104–301 to 104–305.
	—Amendment of provisions without significant change	Laws 1955, ch. 56 (amends § 408.730) (Rev. Stat. 1953).
	Financial assistance to counties of the State in connection with their respective programs of service to war veterans.	Laws 1949, ch. 364.
	Powers and duties of the director of veterans' affairs in the administration of laws pertaining to the welfare of war veterans and their dependents or beneficiaries.	Comp. Laws Ann. (Secondary Pocket Part, 1944–45), § 104–206 to 104–219.
Tax and license fee exemptions.	*Fish and game license.*—Disabled veterans entitled to hunting and fishing license at a nominal fee.	Comp. Laws Ann. (An. Pocket Part, 1943), § 82–7a01b.
	—Disabled and certain other veterans entitled to fishing license at nominal fee; amendment of provisions without significant change.	Laws 1953, ch. 79; Laws 1955, ch. 153 (§ 497.160 as amended) (Rev. Stat. 1953).

	nominal fee; amendment of provisions without significant change.	153 (§ 497.160 as amended) (Rev. Stat. 1953).
	——— Renewal of certain commercial-fishing licenses following discharge from the armed forces.	Comp. Laws Ann. (Secondary Pocket Part, 1947), § 83–606.
	Gift tax.—Gifts to veterans' organizations are allowed as deductions in computing net gifts.	Comp. Laws Ann. (1940), § 20–205.
	Income tax.—Exemption of compensation in an amount not to exceed $3,000 received for active service in the Armed Forces of the United States. Abatement of unpaid assessments, penalties, and interest; refunds authorized. No withholding of income tax from military compensation.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 110–1603a, as amended, Laws 1949, ch. 255; § 110–1620a (6).
	——— Exemption of pensions or retirement pay received for disability to amount of $1,500.	Laws 1953, ch. 304.
	——— Exemption on veterans' organizations net earnings	Laws 1953, chs. 304, 385.
	Professional and occupational licenses.—Renewal of professional and trade licenses within 60 days following military service without payment of the current license fees.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 104–614.
	Property tax.—Exemption of property owned by certain veterans and their unmarried widows, to the extent of $1,000 of the taxable value. Not allowed where the veteran receives a pension or disability compensation aggregating more than $2,000.	Comp. Laws Ann. (1940), § 110–204, as amended, Laws 1949, ch. 168.
	——— Provision for an additional $500 exemption on homesteads of unmarried widows of veterans of the Civil or Spanish-American War.	Comp. Laws Ann. (1940), § 110–205.
	——— Provision for exemption of homestead and personal property of union veterans of Mexican, Civil, and Indian Wars veterans with 40 percent or more disability and unremarried widows of veterans up to cash value of $7,500. (This goes into effect June 1, 1956; former amount was up to assessed value of $1,500. Exemption not allowed if gross income exceeds $2,500.	Laws 1951, ch. 596; Laws 1953, ch. 63; Laws 1955, ch. 248 (§§ 307.250, 307.270, as amended) (Rev. stat. 1953).
Uniforms, etc	Exempts ex-servicemen from prohibition as to the use and wearing of the insignia, uniform, etc., of the U. S. Army, Navy, or Marine Corps.	Comp. Laws Ann. (1940), § 104–611.
	Exempts inmates of any veterans' or soldiers' home from prohibition as to wearing of the uniform of the U. S. Army, Nary or Marine Corps.	Comp. Laws Ann. (1940), § 104–613.
	Prohibits the sale or gift of emblems denoting honorable discharge from service in the Armed Forces, or the wearing or display thereof, by persons not entitled thereto.	Laws 1947, ch. 309.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

OREGON—Continued

Type of law	Résumé	Citation
Veterans' organizations	*Conventions, reports of proceedings.*—Annual appropriation to defray expenses of the annual encampment of the United Spanish War Veterans.	Laws 1949, ch. 428.
	——— National convention of Disabled American Veterans of the World War, 1942. Appropriation: $10,000.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 104–602a to 104–602c.
	——— Use of the senate and house chambers for the business sessions of the 31st annual convention of the Department of Oregon, American Legion, meeting in Salem on Aug. 4, 5, and 6, 1949, and of the State fairgrounds for conducting drum corps contests and other programs without other charge than actual costs.	Laws 1949, p. 1007, S. J. R. No. 1.
	Flags.—Counties may authorize expenditure for purchase of flags for placement by veterans' organizations on graves of veterans on Memorial Day.	Laws 1953, ch. 355.
	Meeting places, etc.—Annual appropriation to aid in maintaining headquarters of the Department of Oregon, United Spanish War Veterans.	Laws 1949, ch. 428.
	——— Cities may erect memorial buildings in public parks for use of United States war veterans.	Comp. Laws Ann. (1940), § 95–1712, 95–1719.
	——— Counties may appropriate money for the erection of meeting places for United States war veterans.	Comp. Laws Ann. (1940), § 86–120 to 86–125.
	——— County aid to veterans' organizations for the construction or acquisition of buildings to be used as clubrooms and meeting places for service and ex-service veterans of any war.	Comp. Laws Ann. (Secondary Pocket Part, 1944–47), § 86–119a to 86–119c.
	——— Meeting places in armories, court houses, or other public buildings.	Comp. Laws Ann. (1940; Secondary Pocket Part, 1944–1947), § 104–501a to 104–502.
Veterans' organizations—Continued	*Relief to veterans, etc.*—Certain receipts from the boxing commission shall be distributed among recognized veterans' organizations for charitable purposes.	Comp. Laws Ann. (1940), § 95–2504.
	——— Expenditure of county aid to indigent veterans, wives or widows and minor children.	Comp. Laws Ann. (An. Pocket Part, 1943, 1944–1947), § 104–301 to 104–305.

	and minor children.	Part, 1943, 1944–1947), § 104–301 to 104–305.
	——— Financial assistance for veterans' organizations in connection with their programs of service to war veterans. No such organization shall be qualified for benefits under the act which has not carried on a program of veterans' rehabilitation work in the State for a period of not less than two years.	Laws 1949, ch. 364.
	Tax exemptions.—Gifts to veterans' organizations are allowed as deductions in computing net gifts.	Comp. Laws Ann. (1940), § 20–205.
Veterans' service agency	Director of veterans' affairs and advisory committee	Comp. Laws Ann. (Secondary Pocket Part, 1944–1947), § 104–206 to 104–219, as amended, Laws 1949, ch. 384.

PENNSYLVANIA

Bonus	World War I, war with Spain and certain other engagements. Amount: $10 for each month of active service; maximum $200 (time for filing applications expired July 1, 1948).	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, §§ 443–1 to 443–22; 444–1 to 444–9.
	World War II. Amount: $10 for each month of domestic service; $15 for each month of foreign service; $500 maximum payment.	Const., art 9, § 22 (ratified Nov. 8, 1949); Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, § 455.2 to 455.16 (Laws 1948, No. 248); Laws 1949, p. 1451, No. 428.
	—Amendment of above World War II provisions. For details, see sec. B on State Veterans' Bonus Legislation, pp. 339, 340.	Laws 1951, No. 58; Laws 1953, No. 4.
Burial allowances and allied benefits.	*Burial.*—County allowance for burial of veterans and their widows	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 16, § 421–424, as amended, Laws 1949, p. 912, No. 253; §§ 429, 2119–2121, as amended, Laws 1949, p. 974, No. 278.
	——— Veterans' associations may be accompanied by a military band when parading for the purpose of interring a veteran.	Stat. Ann. (Purdon, 1936), title 51, § 623.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

PENNSYLVANIA—Continued

Type of law	Résumé	Citation
Burial allowances and allied benefits—Con.	*Burial grounds.*—Counties may acquire burial plots in any cemetery for the burial of veterans.	Stat. Ann. (Purdon, 1936), title 16, §§ 427, 2117.
	——— Power of the department of military affairs to acquire land to be set aside as a State military cemetery for the burial of veterans.	Laws 1949, p. 1914, No. 568 (Military Code of 1949 § 402 (14)).
	——— Powers of municipalities to acquire soldier burial plots	Stat. Ann. (1931); Cum. An. Pocket Part, 1948), title 53, §§ 1507, 12198–2403 (39), 15037, 19092–1502 (XXXVIII), 19093–702 (XVII).
	Dissection of dead bodies.—The dead bodies of veterans may not be turned over to the anatomical board of the State for the purposes of dissection by medical societies.	Stat. Ann. (Purdon, 1949), title 35, § 1092.
	Grave care and registration.—Counties are required to care for graves of veterans.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 16, §§ 428, 2123.
	——— Counties are required to provide flags to decorate the graves of deceased servicemen on Memorial Day, such flags to be furnished to the various veterans' organizations for distribution in their respective communities.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 16, §§ 432, 2124.
	——— Provision for county registration of veterans' graves	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 16, § 439, as amended, Laws 1949, No. 89; § 2125–2127, as amended, Laws 1949, No. 72.
	Headstone and markers.—Cemeteries may not prohibit the erection of any headstone furnished by the United States or by any county of the Commonwealth of Pennsylvania for a soldier's grave.	Stat. Ann. (Purdon, 1936), title 9 § 19.
	——— Counties are required to furnish, on application, markers and headstones for veterans' graves; or if a headstone has been provided by the United States, the county is required to furnish the foundation therefor.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 16, §§ 426, 2122.
	——— State allowance for headstones for the unmarked graves of veterans of the Revolution and of the War of 1812.	Stat. Ann. (Purdon, 1936), title 51, §§ 511, 512.

	Stealing or buying grave markers as junk a felony subject to fine of $1,000 and 1 year imprisonment or both.	Laws 1953, No. 181.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 57, § 54A.
	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc. Termination of trusteeship (Repealed Laws 1949 No. 121).	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 20, § 1090–1094.
	Affidavits required to accompany the petition or libel in divorce may be taken before any commissioned officer in the Armed Forces authorized by law to take affidavits and acknowledgments.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 23, § 25.
	Evidence of death or other status of persons missing in action	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, §§ 630–632.
	Fishing privileges during active military service in World War II	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 30, §§ 220–221.
	Hunting privileges during active military service in World War II	Stat. Ann. (Purdon, 1949), title 34, § 1311–302, as amended, Laws 1949, pp. 403–404, No. 51.
	Liquor licenses surrendered at time of entrance into Armed Forces may be renewed within 1 year from date of discharge.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 47, § 99.
	Occupational license may, without examination, be granted to any discharged member of the Armed Forces otherwise qualified according to law, if he was prevented from taking the examination because of induction into active military service.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, § 628.1–628.2.
	Protection in certain proceedings in the orphan's court when notice cannot be given.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 20, § 2341.
	Renewal of motor vehicle operators' licenses after war service. [Repealed Laws 1949, No. 141.]	Laws 1945, No. 137.
	Renewal of motor vehicle operator's license within 1 year of termination of service without reexamination.	Laws 1951, No. 48; Laws 1953, No. 277.
	Renewal of professional and occupational licenses within 1 year after discharge from military service.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, §§ 624–628.
	Revival of judgment lien against person in the Armed Forces of the United States in time of war.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 12, §§ 881–882.
	Suspension of fiduciary powers during war service	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 20, § 1176. 1–1176. 7.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

PENNSYLVANIA—Continued

Type of law	Résumé	Citation
Civil rights	Absentee registration and voting by members of the Armed Forces (Repealed Laws 1947, p. 39–40, No. 9).	Laws 1945, p. 29–39, No. 17.
	Absentee voting by bedridden or hospitalized veterans	Const., art. 8, § 18.
	—Provision covers veterans who are bedridden or hospitalized because of military service.	Laws 1951, No. 1.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—Each local unit of a recognized veterans' organization and of the American Red Cross may designate one of its officers to take affidavits or acknowledgments subject to proper appointment by the secretary of the Commonwealth.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, §§ 314–315.
	——— Employees of the department of military affairs whose specific duty it is to assist veterans, their widows, children, and dependents, in the prosecution of claims against the United States are authorized to administer oaths and affirmations in all matters pertaining to claims.	Stat. Ann. (Purdon, 1942), title 71, § 392.
	——— Persons authorized to take acknowledgments and administer oaths are required to perform such services without charge to veterans, their widows, orphans, or parents, who may apply to them for the purpose of making affidavits to papers connected with or referring to the military service of an ex-service person.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, § 401.
	Public-record certifications.—Certified copies of the record of any birth, death, or marriage shall be furnished veterans and their dependents by the department of health without the payment of any fee.	Stat. Ann. (Purdon, 1949), title 35 § 471.
	——— Proper county and city officers to furnish free of charge death, birth, marriage, and divorce certificates for use in connection with any claim for benefits.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, § 629.
	——— Provides for establishing in the department of health a special file for birth records of veterans of the World War and for furnishing free copies thereof to such veterans.	Stat. Ann. (Purdon, 1949), title 35, § 471.
	Recording of discharges.—Free recording of discharges by the recorders of deeds in the several counties.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 16, §§ 2882, 3329.
	—Amendment of above provisions without significant change	Laws 1953, No. 25.

	Safekeeping of discharge papers, etc.—Unauthorized holding or willful destruction of discharge papers is a misdemeanor punishable by a fine not to exceed $100, or imprisonment not to exceed 3 months, or both.	Stat. Ann. (Purdon, 1945), title 18, § 4673.
	Service officers, etc.—Duty of county director of veterans' affairs to assist war veterans and their families in securing benefits to which they are entitled under the laws of the Commonwealth and of the United States.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 16, § 439 (2).
	——— Powers of commission to investigate condition of disabled World War veterans and assist in obtaining full benefits accruing thereto under the laws of the United States.	Stat. Ann. (Purdon, 1931), title 51, § 451.
	——— There shall be in the department of military affairs a deputy adjutant general in charge of veterans' affairs.	Stat. Ann. (Purdon, 1942), title 71, § 391b.
	——— Veterans' service centers may be established in cities, boroughs, towns, or townships for the purpose of assisting war veterans and their families in securing benefits to which entitled under State or Federal laws.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 53, § 1508.
Educational benefits, qualification for the professions and trades.	Area college centers established to meet the needs of veterans	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 24, § 2501.1–2501.12.
	Cooperation by State teachers' colleges with municipal, State, and Federal agencies in vocational rehabilitation education of veterans of World War II.	Laws 1949, p. 259, No. 14 (Public School Code of 1949, § 2010).
	Disabled veterans may be placed in departments of the State government for placement training upon request of the Federal Board of Vocational Training. The State is not liable for payment of compensation or salary to any veteran during the time of such training.	Stat. Ann. (Purdon, 1936), title 51, § 487.
	Renewal of professional and occupational licenses after termination of active military service.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, §§ 624–628.
Educational opportunities for children of veterans.	Admission to the Pennsylvania Soldiers' Orphan School. Duration of education and maintenance.	Stat. Ann. (Purdon, 1930; Cum An. Pocket Part, 1948), title 24, §§ 2681–2698.
	Educational aid to resident children of certain deceased veterans attending any State-aided educational or training institution of higher education, business or trade school, etc. Amount: $200 per annum per child, not to exceed a period of 4 years; $40,000 appropriation for the period June 1, 1947, through May 31, 1949.	Appropriation Act, 1947, No. 40–A (similar appropriations made at each biennial session of the general assembly).
	Preference to sons of veterans who apply for admission to the State nautical school.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 55, § 481.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

PENNSYLVANIA—Continued

Type of law	Résumé	Citation
Employment preferences, privileges, etc.	Additional credits and preferences in appointments and promotions in the police forces of certain municipalities.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 53, § 351.11.
	Benefit rights under Unemployment Compensation Act	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 43, §§ 781 (1), 807.
	Compensation due public officers and employees during military service payable to dependent wives, children, or parents.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 65, §§ 112–113 b.
	Leaves of absence for employees of any school district called into military service of the United States in time of war; preservation of rights; reinstatement upon termination of active service.	Laws 1949, pp. 186–188, No. 14 (Public School Code of 1949, §§ 1176–1181).
	Preference of 10 points to veterans in examinations for the State police force.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 71, § 1193.
	Preferences, rights, and privileges of veterans under civil service, in State and local units.	Stat. Ann. (Purdon, 1931; Cum. An. Pocket Part, 1948), title 51, §§ 485, 487; title 53, §§ 302–303, 3334, 9361, 12198–4405, 12198–4407.
	Preference to veterans, their wives or widows, taking any civil-service appointment or promotional examination for a public position under the Commonwealth or under any political subdivision. Contractors and subcontractors upon public works shall agree to such preferences.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, § 492.1–492.8.
	Preference to veterans in employment of clerical help under the Veterans' Compensation Act.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, § 443–19.
	Preservation of retirement benefits of employees in third-class counties, entering the military service of the United States.	Laws 1949, p. 1560, No. 473.
	Preservation of retirement benefits of members of the Pennsylvania State police retirement system during active military service; return to State employment.	Stat. Ann. (Purdon, 1942; Cum. An. Pocket Part, 1948), title 71, § 1762.1–1762.5.

	State police retirement system during active military service; return to State employment.	An. Pocket Part, 1948), title 71, § 1762.1–1762.5.
	Preservation of retirement benefits of members of the States employees' retirement system during active military service; return to State employment.	Stat. Ann. (Purdon, 1942; Cum. An. Pocket Part, 1948), title 71, § 1756.1–1756.5.
	Preservation of rights of members of the motor police entering military service to pay increases; upon resumption of duty following discharge second-class private shall be entitled to next higher rank.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 65, § 113c.
	Reemployment in State civil service; war credit service under State employees' retirement system; amendment of preference provisions without significant change.	Laws 1951, Nos. 286, 428.
	Reinstatement of employees upon termination of active military service, counties of the fourth class.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 16, § 331.19c.
	Rights and obligations of certain members of the public school employees' retirement system engaged in active military service.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 24, § 2151–2155.
	Second injury payments to veterans under the Workmen's Compensation Act.	Stat. Ann. (Purdon, Cum. An., Pocket Part, 1948), title 77, § 516.
	The deputy adjutant general in charge of veterans' affairs shall be a veteran of the World War.	Stat. Ann. (Purdon, 1942), title 71, § 391b.
	War service allowance on disability retirement or on superannuation retirement under the public school employees' retirement system.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 24, §§ 2132a, 2135.
	War service credit to veterans under the employees' retirement law, certain counties.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 16, § 320 (c).
	War service credit to veterans of World War I under the public school employees' retirement system.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 24, § 2124.
	War service credit under school employees' retirement system upon payment of accumulated deductions; application must be made within 2 years after return from service.	Laws 1951, No. 227; Laws 1952, No. 560; Laws 1953, No. 188.
	War service credit toward pension or retirement benefits of certain members of the police force employed by political subdivisions for time spent in the military service of the United States.	Laws 1949, p. 872, No. 235.
Exemption from execution, garnishment, etc.	Payments under the Veterans' Compensation Act are exempt from attachment, garnishment, or other legal process.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, § 43–12.
	Payments under World War II Veterans' Compensation Act are exempt from attachment, garnishment, or other legal process.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, § 455.8.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

PENNSYLVANIA—Continued

Type of law	Résumé	Citation
Guardianship	Provides for notice to the United States Veterans' Bureau of proceedings for the appointment of a guardian of a veteran or a minor child or incompetent dependent of a veteran on whose account benefits of compensation or insurance or other gratuity is payable. Makes the Veterans' Bureau a party in interest on the filing of an account by the guardian.	Stat. Ann. (Purdon, 1936), title 20, § 788–789.
Homes (institutional)	Admission of orphans to Soldiers' Orphan School; provision for care and maintenance.	Stat. Ann. (Purdon, 1930; Cum. An. Pocket Part, 1948), title 24, §§ 2671, 2681–2698.
	—Name of Soldiers' Orphan School changed to Scotland School for Veterans' Children.	Laws 1951, No. 75.
	Admission of veterans to the Soldiers' and Sailors' Home	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, § 461.
Hospital benefits, etc	Care of veterans in State-aided hospitals pending admission to a Federal institution.	Stat. Ann. (Purdon, 1949), title 35, § 257–259.
	Commitment of an incompetent veteran to a Federal hospital	Stat. Ann. (Purdon, 1936), title 50, §§ 58, 123.
	Commonwealth of Pennsylvania gives consent to the acquisition by the United States of certain land in the city of Erie, county of Erie, for use as a Veterans' Administration hospital.	Laws 1949, p. 21, No. 8.
	Deposition as to condition of mental patients in certain cases	Laws 1949, p. 1409, No. 421.
Housing	Housing for veterans and their families	Stat. Ann. (Purdon, 1949), title 35, §§ 1641–1643.
	Veterans' Housing Authority Act	Stat. Ann. (Purdon, 1949), title 35, § 1590.1–1590.21.
Laws on veterans' rights, etc.	Duty of the State veterans' commission to advise the department of military affairs with respect to the Administration of certain laws relating to veterans; to recommend to the Governor legislation concerning veterans for submission to the general assembly, etc.	Stat. Ann. (Purdon, 1942), title 71, § 391.
	Provision for the compilation of laws of the Commonwealth relating to soldiers', sailors', marines', and veterans' organizations; printing and distribution.	Stat. Ann. (Purdon, 1941), title 46, § 464–465.

	Publication of revised pamphlet containing a compilation of the laws of Pennsylvania relating to war veterans to be completed and ready for distribution on or before Mar. 1, 1948.	Laws 1947, p. 1342, No. 529.
Loans, contracts of minors, etc.	Banks, etc., may make loans pursuant to Servicemen's Readjustment Act.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 7, § 819–1006 to 819–1007, as amended, Laws 1949, No. 163; §§ 819–1012, 819–1210.
	Building and loan associations may make loans pursuant to Servicemen's Readjustment Act.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 15, § 1074–903.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, § 701.
	Removal of minority disability of veterans and their spouses for benefits under Servicemen's Readjustment Act.	Laws 1951, No. 88.
Medals, certificates, etc.	Municipalities may not prohibit the wearing by employees of any service bar or insignia issued by the United States Government.	Stat. Ann. (Purdon, 1936), title 51, § 488.
	Service medal and ribbon for World War II shall be awarded members of the National Guard.	Laws 1949, p. 1948, No. 568.
	Service medals for certain veterans of the World War	Stat. Ann. (Purdon, 1942), title 71, § 393.
	Service medals for veterans of World War II	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 71, § 396.
Meeting places, memorial building privileges, etc.	County memorial halls shall contain auditoriums for public meetings of the soldiers, sailors, and marines of the county; rooms for meetings of veterans' organizations; rooms and places for the display and preservation of records, relics, etc.	Stat. Ann. (Purdon, 1930; Cum. An. Pocket Part, 1948), title 16, §§ 597, 599e, 4047–4048; title 53, § 4274.
National guard service	Military service in the armed forces of the United States to be counted double in calculating the period of service for retirement of an officer or enlisted man in the National Guard, with increased grade.	Laws 1949, p. 1937–38, No. 568. (Military Code of 1949, § 836–837).
	War service credit to veterans of World Wars I and II, with reference to State retirement, longevity, medals, and awards.	Laws 1949, p. 1934–35, No. 568 (Military Code of 1949, § 829).
Patriotic holidays	Certain cities and incorporated towns may appropriate money for Memorial Day and Armistice Day observance, to be expended through veterans' organizations.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 53, § 1805a, as amended, Laws 1949, Nos. 288, 328.
	Cities of classes 1, 2, and 2A may appropriate money for Flag Day observance, to be expended through veterans' organizations.	Laws 1953, No. 11.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

PENNSYLVANIA—Continued

Type of law	Résumé	Citation
Patriotic holidays—Con.	Counties are required to provide flags for grave decoration on Memorial Day, such flags to be furnished to the veterans' organizations in the various communities.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 16, §§ 432, 2124.
	Municipalities may appropriate money for Memorial Day and Armistice Day observance.	Stat. Ann. (Purdon, 1930; Cum. An. Pocket Part, 1948), title 16, § 430–431, as amended, Laws 1949, No. 357; title 53, § 12198–2403 (33, 34), as amended, Laws 1949, Nos. 345, 358; title 53, §§ 13353–13354, 19092–1502 (XXXVI), 19093–702 (VI).
Pensions	Pensions to veterans of the War of 1812 and of the Civil War, their wives and children.	Stat. Ann. (Purdon, 1931; Cum. An. Pocket Part, 1948), title 51, §§ 331–386, 401.
Recreational benefits	Waiver or reduction of club dues of members in the Armed Forces by clubs licensed to sell liquor.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 47, §§ 85, 744–2.
Relics	Veterans and veterans' organizations may be permitted to keep machine guns as relics.	Stat. Ann. (Purdon, 1945), title 18, § 4629.
Relief and rehabilitation	Appropriation to the State veterans' commission to provide the necessities of life for and to assist otherwise, such Pennsylvania veterans of any war or their dependents as are sick, disabled, or indigent. Includes the power to acquire land needed for the rehabilitation and care of veterans; $1,500,000 appropriated for the period June 1, 1947, through May 31, 1949.	Appropriation Act, 1947, No. 36–A (similar appropriations made at each biennial session of the general assembly).
	Duty of the State veterans' commission to advise the department of military affairs with respect to the administration of laws providing relief and to recommend to the Governor legislation for submission to the general assembly, etc.	Stat. Ann. (Purdon, 1942), title 71, § 391.
	Holders of World War adjusted service certificates not disqualified for relief.	Stat. Ann. (Purdon, 1941), title 62, § 1840a–1840b.
	Places a 1-year limitation on payment of unemployment relief orders issued by the veterans' commission and provides for reallocation of noncanceled orders.	Stat. Ann. (Purdon, 1942), title 71, § 391a.

	issued by the veterans' commission and provides for reallocation of noncanceled orders.	§ 391a.
	Powers of commission to investigate condition of disabled World War veterans and to assist in obtaining relief.	Stat. Ann. (Purdon, 1936), title 51, § 451.
Tax and license fee exemptions.	*Cigarette tax, etc.*—Exemption of military organizations from permit requirements, and from payment of tax; refunds.	Laws 1949, pp. 337–339, 342, No. 25.
	Fish and game licenses.—Disabled veterans exempt from payment of resident fishing license fee.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 30, § 220.
	——— Disabled veterans exempt from payment of resident hunting license fee.	Stat. Ann. (Purdon, 1949), title 34, § 1311–302, as amended, Laws 1949, p. 403–404, No. 51.
	——— Hospitalized veterans of any war and Korean conflict may obtain fishing license without payment of fee.	Laws 1953, No. 23.
	Liquor tax.—Refund of tax for malt or brewed beverages sold to commissaries, ship's stores, and certain military organizations.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 47, § 112.
	Motor vehicles.—Cars owned by amputees and certain veterans' organizations are exempt from fees for certificates of title or registration.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 75, § 331, as amended, Laws 1949, p. 822, No. 218; p. 1072. No. 309.
	—Above provisions regarding cars owned by certain veterans' organizations extended to name certain additional organizations and provide for vehicle owned by combination of organizations.	Laws 1951, Nos. 300, 328; Laws 1955, H. B. 97.
	Peddler's license.—Disabled veterans may procure license free of charge.	Stat. Ann. (Purdon, 1930; Cum. An. Pocket Part, 1948), title 60, §§ 61–62, as amended, Laws 1949, p. 465, No. 88.
	Property tax.—Exemption of real and personal property owned and used by veterans' organizations.	Const., art. 9, § 1; Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 72, § 5020–204h.
	——— Extends the lien of taxes and municipal claims and the period for the redemption of real property where the commencement of proceedings or actions for the collection of taxes or muinicipal claims or sales for the collection thereof are stayed pursuant to the Civil Relief Act of 1940 or the period for the redemption of real property expires before the end of the 6 months after termination of military service.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, § 633.1–633.2.
	——— Payment of personal property tax by World War II veterans, without interest or penalty, prior to January 1, 1949; refunds.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 72, § 4881.1.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

PENNSYLVANIA—Continued

Type of law	Résumé	Citation
Tax and license fee exemptions.—Con.	*Property tax.*—Payment of tax on mortgages, judgments, etc., by World War II veterans, without interest or penalty, prior to January 1, 1949; credits for overpayment.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 72, § 3250–5 to 3250–7.
	——— Payments under the Veterans' Compensation Act are exempt from all taxation.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, § 443–12.
	——— Payments under World War II Veterans Compensation Act are exempt from all taxation.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, § 455.8.
	Soft drinks.—Refund of State tax paid by organizations of military forces personnel and Veterans' Administration hospitals.	Laws 1949, p. 332–333, No. 24.
Transportation, motor vehicles, etc., privileges.	No fee shall be charged for certificates of title or registration of motor vehicles owned and used by war amputees which were obtained through the Veterans' Administration.	Laws 1949, p. 822–823, No. 218.
	Severely disabled veterans may hunt from automobile	Laws 1951, No. 324.
Uniforms, etc	Unauthorized purchase, sale, etc., of a victory medal, service button or decoration granted by the U. S. Government is a misdemeanor, punishable by a fine not to exceed $500, or imprisonment for a term not to exceed 1 year, or both.	Stat. Ann. (Purdon, 1945), title 18, § 4893.
	Unauthorized wearing of the discharge button issued by the U. S. Government is a misdemeanor, punishable by a fine not to exceed $100, or imprisonment for a period not to exceed 60 days, or both.	Stat. Ann. (Purdon, 1945), title 18, § 4890.
	Unauthorized wearing or use of the uniform of the U. S. Army, Navy, Marine Corps, etc., is a misdemeanor, punishable by a fine not to exceed $100, or imprisonment for not more than 2 months, or both.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 18, § 4891.
Veterans' organizations	*Conventions; report of proceedings.*—Provision for State publication and distribution of the proceedings of conventions of certain veterans' organizations.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 51, §§ 601–602, as amended, Laws 1949, p. 1487, No. 443.
	Insignia.—Prohibts imitation or unauthorized sale of labeled artificial flowers of certain veterans' organizations. Penalty, $50 fine or imprisonment for 10 days.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 18, § 4892.

——— Registration of names and insignia; unauthorized wearing or use of registered insignia, etc., is a misdemeanor, punishable by a fine not to exceed $100 or imprisonment for a period not to exceed 60 days.	Stat. Ann. (Purdon, 1936), title 54, §§ 41–49.
——— Unauthorized wearing or use of insignia, badges, etc., of certain veterans' organizations is a misdemeanor, punishable by a fine not to exceed $100, or imprisonment for a period not to exceed 60 days, or both.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 948), title 18, § 4889.
—Above provisions extended to include insignia of Air Force Association.	Laws 1951, No. 91.
——— Veterans hawking under the free-license provision prohibited from selling artificial poppies, carnations, etc., labeled by the various recognized veterans' organizations.	Stat. Ann. (Purdon, 1930; Cum. An. Pocket Part, 1948), title 60, § 61–62, as amended, Laws 1949, p. 465, No. 88.
Laws on veterans' rights.—Provision for the compilation of laws of the Commonwealth relating to veterans and veterans' organizations, and for the distribution thereof to veterans' organizations.	Stat. Ann. (Purdon, 1941), title 46, §§ 464–465.
Loans of arms and accoutrements.—Department of military affairs may issue arms and accoutrements to veterans' organizations.	Laws 1949, p. 1914, No. 568 (Military Code of 1949, § 402 (13)).
——— The adjutant general is authorized to issue to veterans' organizations such arms as are not needed for the National Guard.	Stat. Ann. (Purdon, 1936), title 51, §§ 281–292.
Meeting places, etc.—Cities and boroughs may appropriate money to any incorporated camp or post of veterans' organizations to be used in the payment of rent of any building, room, or rooms in which such camp or post has its regular meetings.	Stat. Ann. (Purdon, 1931; Cum. An. Pocket Part, 1948), title 53, §§ 1807, 12198–2403 (40), 13356.
——— Counties, cities, and boroughs may furnish to organizations composed of veterans of the Civil War, of the Spanish-American War, of World Wars I and II, or veterans of any foreign war or sons of veterans, a room or rooms in any public building for monthly meetings of such organizations.	Stat. Ann. (Purdon, 1930; Cum. An. Pocket Part, 1948), title 16, § 560; title 53, §§ 1504, 12198–2403 (41), 13357.
——— County memorial halls shall contain auditoriums and rooms for the use of veterans' organizations.	Stat. Ann. (Purdon, 1930; Cum. An. Pocket Part, 1948), title 16, §§ 597, 599e, 4047; title 53, § 4274.
Parades, etc.—Veterans' organizations may be accompanied by a military band to places of interment or divine services.	Stat. Ann. (Purdon, 1936), title 51, § 623.
——— Veterans' organizations permitted to use blank cartridges for signal or ceremonial purposes.	Stat. Ann. (Purdon, 1949), title 35 § 1275.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

PENNSYLVANIA—Continued

Type of law	Résumé	Citation
Veterans' organizations.—Continued.	*Patriotic holiday observance.*—Expenditure of appropriations of cities (classes 1, 2, and 2A) for observance of Flag Day through veterans' organizations.	Laws 1953, No. 11.
	——— Expenditure of appropriations of certain cities and towns for observance of Memorial and Armistice Days through certain veterans' organizations.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 53, § 1805a, as amended, Laws 1949, Nos. 288, 328.
	——— Expenditure of county, city, and town appropriations for observance of Memorial and Armistice Days through certain veterans' organizations.	Stat. Ann. (Purdon, 1930; Cum. An. Pocket Part, 1948), title 16, § 430–431, as amended, Laws 1949, No. 357; title 53, § 12198–2403 (34), as amended, Laws 1949, Nos. 345, 358; title 53, § 13354.
	——— On Memorial Day counties are required to furnish flags to the various veterans' organizations with which to decorate the graves of deceased servicemen.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 16 §§ 432, 2124.
	Relics.—Veterans' organizations may be permitted to keep machine guns as relics.	Stat. Ann. (Purdon, 1945), title 18, § 4629.
	Solicitations for charity.—War veterans' organizations are exempt from statutory requirements as to registration by the department of welfare before soliciting funds, provided approval is first secured from the department of military affairs.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 10, § 151.
	Tax exemptions.—Exemption of real and personal property owned and used by veterans' organizations.	Const. Art. 9 § 1; Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 72, § 5020–204 (h).
	——— Motorcars owned by certain veterans' organizations are exempt from fees for certificates of title or registration.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 75, § 331, as amended, Laws 1949, p. 822, No. 218; p. 1072, No. 309.

	Uniforms.—Exempts the members of veterans' organizations from the prohibition as to the wearing of military uniforms.	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 18, § 4891.
Veterans' service agency	County director of veterans' affairs	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 16, § 439 (2).
	Deputy adjutant general in charge of veterans' affairs	Stat. Ann. (Purdon, 1942), title 71, § 391b.
	—Provision outlines duties of deputy adjutant general in charge of veterans' affairs.	Laws 1951, No. 120.
	State veterans' commission	Stat. Ann. (Purdon, 1942), title 71, § 158 (b).
	Veterans' service centers	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 53, § 1508.
	State Association of Directors of Veterans' Affairs	Stat. Ann. (Purdon, Cum. An. Pocket Part, 1948), title 16, §§ 97–97.1, 2129.

RHODE ISLAND

Bonus	*World War I.*—Amount: $100	Laws 1942, ch. 1219 (Original enactment Laws 1920, ch. 1832).
	World War II.—Amount: $200 veterans' bonus· $200 merchant marine bonus.	Laws 1946, ch. 1721, as amended. Laws 1947, ch. 1826. 1947 Ex., ch. 1981. 1949, ch. 2267.
	Korean conflict.—Bonus to Korean veterans, subject to approval of electors at general election to be held in 1956. For details, see sec. B on State Veterans' Bonus Legislation, p. 340.	Acts 1955, ch. 3608.
Burial allowances and allied benefits.	*Burial.*—Provision for a firing squad for veterans' funerals	Laws 1947, ch. 1878.
	—Above provision includes veterans of any war, declared or undeclared, in which United States is engaged.	Laws 1951, ch. 2798.
	——— Provision for burial of indigent veterans at the expense of town or city. Burial may not be in potter's field. Relatives or friends may be allowed to conduct the funeral.	Gen. Laws Ann. (1938), ch. 655, § 1–3 (Administration changed by Laws 1939, ch. 660).
	Burial grounds.—Provision for the care of soldiers' burial lots in North Cemetery in Bristol.	Gen. Laws Ann. (1938), ch. 655, § 6 (Administration changed by Laws 1939, ch. 660).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

RHODE ISLAND—Continued

Type of law	Résumé	Citation
Burial allowances and allied benefits—Con.	*Grave care and registration.*—Provision for the care of neglected and abandoned graves of veterans.	Gen. Laws Ann. (1938), ch. 655, § 9 (Administration changed by Laws 1939, ch. 660, § 87).
	Headstones and markers.—Director of social welfare shall have control and supervision of funds for decorating and installing metal markers on the graves of soldiers.	Laws 1939, ch. 660, § 87.
	——— Provision for headstones for soldiers' graves at the expense of town or city.	Gen. Laws Ann. (1938), ch. 655, § 4 (Administration changed by Laws 1939, ch. 660, § 87).
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States; validity.	Laws 1944, ch. 1391.
	Adjutant general may act as plaintiff, etc., for person in Armed Forces	Laws 1943, ch. 1322.
	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc. Termination of conservatorship.	Laws 1944, ch. 1485; Laws 1946, ch. 1710.
	Evidence of death or other status of persons missing in action	Laws 1943, ch. 1357; Laws 1946, ch. 1709.
	Extension of hunting and fishing license held by persons in the Armed Forces; fishing and hunting by servicemen without license.	Laws 1943, ch. 1300, as amended, Laws 1945, ch. 1581.
	Legal residence for the purpose of divorce petition not affected by absence in the military service.	Laws 1946, ch. 1682.
	Motor vehicle operators' licenses continued during military service, renewal without examination upon return to the State.	Laws 1944, ch. 1425.
	—Provides for special motor vehicle license to be issued free to members of Armed Forces who had license before or subsequent to Sept. 29, 1950; have 3 years after expiration date of special license to obtain regular license without re-examination.	Laws 1951, ch. 2654.
	Powers of attorney granted by persons serving in the Armed Forces of United States; effect of death.	Laws 1943, ch. 1323.
	Refunds upon surrender of automobile registration plates after induction into the defense forces.	Laws 1942, ch. 1221.
	Suspension of fiduciary powers during war service	Laws 1942, ch. 1140.

Civil rights	Absentee voting by members of the Armed Forces; exemption from registration requirements.	Laws 1944, ch. 1470.
	Elimination of registration requirement for voting by members of the Armed Forces.	Laws 1944, ch. 1390 (Constitutional provision ratified).
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Free copies of birth, marriage, or death records required in connection with actual or prospective service in the Armed Forces.	Laws 1942, ch. 1121.
	——— Free copies of public records for wards under the United States Veterans Guardianship Act.	Laws 1946, ch. 1711, §16.
	——— Town clerks or registrars required to furnish, without charge to veterans or their dependents, copies of vital records for use in presenting claims to the United States or to the several departments of the local or State governments.	Laws 1942, ch. 1121.
	Recording of discharges.—Free recording of discharge papers	Gen. Laws Ann. (1938), ch. 653, § 1, as amended; Laws 1947, ch. 1847.
	——— Record of discharge once filed stands as evidence so long as the legal residence of the person remains in the State.	Laws 1944, ch. 1452.
	Service officers, etc.—Department of social welfare shall prepare and prosecute before the U. S. Veterans' Administration all claims of World War veterans for compensation, disability allowance, insurance, and pensions.	Laws 1939, ch. 660 § 84.
	——— Officers of the Rhode Island veterans' home, formerly known as the soldiers' home, to prosecute pension and bounty claims without expense to claimant.	Gen. Laws Ann. (1938) ch. 654, § 5 (Administration changed by Laws 1939, ch. 660); Laws 1949, ch. 2166.
	——— Veterans' service centers in the cities and towns may give advice and assistance to veterans in securing benefits to which entitled under Federal or State laws.	Laws 1945, ch. 1585, as amended; Laws 1948, ch. 2107.
Educational benefits; qualification for the professions and trades.	Cities and towns authorized to provide special educational classes for veterans, particularly in the technical fields.	Laws 1946, ch. 1790.
	Master plumber or journeyman plumber may be granted a license without payment of fee and without further examination upon his return from war service.	Laws 1945, ch. 1661.
	Renewal of electricians' certificates, without examination, after termination of military service or before Dec. 31, 1947.	Laws, 1942, ch. 1234, § 7 (7); Laws 1947, ch. 1918.
	Renewal of professional and occupational licenses, without examination, after discharge from military service.	Laws 1944, ch. 1453.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

RHODE ISLAND—Continued

Type of law	Résumé	Citation
Educational benefits; qualification for the professions and trades.—Con.	World War II veterans may be allowed credit for assistance given in the embalming of human bodies while in the Armed Forces, as part of training required under the law of the State regulating the business of embalming and funeral directing.	Laws 1940, ch. 1722.
Educational opportunities for children of veterans.	Aid to children of veterans who served in either World War and who were killed in action or died from other causes, or who may be receiving any pension from such service by reason of being more than 50 percent disabled. No amount specified. Maximum period of time 4 years.	Laws 1947, ch. 1969.
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act	Laws 1941, ch. 1024, as amended; Laws 1943, ch. 1366; Laws 1944, chs. 1465, 1480.
	—Redefines veteran for purposes of above act as any individual who entered military service after April 1, 1940, served at least 90 days, and whose active service terminated not later than Mar. 31, 1955.	Laws 1951, ch. 2836; Laws 1953, ch. 3117.
	Certain racing associations in the State requested to give employment preference to veterans.	Laws 1944, p. 394, Res. No. 25.
	Disability compensation not to be deducted from wages received from the State.	Laws 1939, ch. 685.
	Eligibility of veterans for appointment as firemen or policemen in any city or town of the State.	Gen. Laws Ann. (1938), ch. 652, § 1.
	Extension of time for filing certain claims with the Unemployment Compensation board.	Laws 1944, ch. 1475.
	Leaves of absence for State civil-service employees for the duration of the war emergency period. Reinstatement upon termination of such leave.	Laws 1942, ch. 1138; Laws 1943, ch. 1350.
	Military service not to affect tenure of teachers	Laws 1946, chs. 1717, 1775, § 7.
	Officers appointed by the director of social welfare to be in charge of the State's administration of veterans' relief, of graves' registration and the commandant of the soldiers' home (designated as the Rhode Island veterans' home by Laws 1949, ch. 2166), shall each be a veteran.	Laws 1948, ch. 1997; Laws 1949, ch. 2166.

Permanent status for veterans whose appointment to the classified service for a temporary or probationary period has continued for 5 successive years.	Laws 1949, ch. 2393.
Preference in examinations for the position of veterans employment representative.	Laws 1948, ch. 2000.
Preference in State civil service	Laws 1939, ch. 661, § 11 (2); Laws 1943, ch. 1307.
Preference to Civil War veterans in appointments and employments at the Rhode Island veterans' home, formerly known as the Rhode Island soldiers' home.	Gen. Laws Ann. (1938), ch. 654, § 8; Laws 1949, ch. 2166.
Preference to veterans in public departments and upon all public works of the State.	Gen. Laws Ann. (1938), ch. 650, § 1–4.
Provision for reinstatement of a veteran to former employment or position of like seniority, status and pay. Request must be made within 40 days after honorable discharge from military service. Violations by any person, firm, or corporation subject to fine not to exceed $500.	Laws 1943, ch. 1351.
Public office or employment not forfeited by enlistment in the military or naval service of the United States.	Laws 1940, ch. 850, par. 240.
Reinstatement of public officers and employees inducted into military service under the Selective Training and Service Act of 1940.	Laws 1941, ch. 987.
Seniority employment rights for honorably discharged veterans of World War II.	Laws 1945, ch. 1562.
Separation pay for certain employees in the service of the State upon entering the military service of the United States; provision for reinstatement.	Laws 1943, ch. 1320.
State employees on military leave with the Armed Forces integrated into the State civil service without examination.	Laws 1943, ch. 1321.
The advisory council for the Rhode Island Soldiers' Home (designated as the Rhode Island Veterans' Home by Laws 1949, ch. 2166) shall be composed of veterans.	Laws 1939, ch. 660, § 89; Laws 1949, ch. 2166.
—Members of above advisory council required to be veterans	Laws 1951, ch. 2696.
War-service credit for purposes of computing retirement of State police.	Laws 1944, ch. 1477.
War-service credit to employees of the school and police departments under the law providing a pension or retirement system for the town of Cumberland.	Laws 1946, ch. 1753.
War-service credit for retirement, pension, or other purposes, for any employee of the State, or any city, town, or political subdivision.	Laws 1948, ch. 2018.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

RHODE ISLAND—Continued

Type of law	Résumé	Citation
Employment preferences, privileges etc.—Con.	War-service credit under the State retirement system for schoolteachers	Laws 1943, ch. 1331; Laws 1948, chs. 2101, § 3, 2102, § 2 (5).
General extension of benefits.	All benefits or privileges granted to veterans of any previous war are extended to veterans of World War II, including members of the American merchant marine.	Laws 1942, ch. 1220; Laws 1943, ch. 1308.
	All benefits or privileges granted to veterans of any previous war and to their widows or surviving kin are extended to veterans of Korean campaign or any following campaign or war, declared or undeclared, in which United States participates.	Laws 1951, ch. 2754.
Guardianship	Exemption from payment of probate fees where the appointment of a guardian is for the purpose of receiving benefits of laws administered by the United States veterans' administration.	Laws 1945, ch. 1595.
	Uniform Veterans' Guardianship Act.—Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Laws 1946, ch. 1711.
Homes (institutional)	Admission of veterans to the Rhode Island Veterans' Home (formerly known as the Rhode Island Soldiers' Home. Name changed by Laws 1949, ch. 2166).	Gen. Laws Ann. (1938), ch. 654 (Administration changed by Laws 1939, ch. 660, §§ 80, 85, 89, as amended; Laws 1939, ch. 679; Laws 1940, ch. 852); Laws 1499, ch. 2166.
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Laws 1946, ch. 1711, § 18.
	For the purpose of erecting a hospital to accommodate disabled veterans, certain State lands may be conveyed to the United States Government or a payment of $50,000 may be made to purchase land for the purpose of establishing a Federal hospital.	Laws 1944, ch. 1395.
	Hospitalization of wives and children of men in the Armed Forces below the grade of commissioned officer; appropriation.	Laws 1944, pp. 496–497, Res. No. 129.
Housing	Housing for veterans and their families in Bristol and South Kingston (ch. 1840), and in Newport (ch. 1902).	Laws 1947. chs. 1840, 1902.

	Housing for veterans and their families in the city of Providence	Laws 1946, ch. 1750, as amended; Laws 1947, ch. 1859.
Laws on veterans' rights	Compilation of State laws relating to veterans; appropriation	Laws 1942, p. 558, Res. No. 27.
	—Appropriation to supplement above through January 1953 session	Laws 1953, Res. No. 32.
Loans, contracts of minors, etc.	Banks and other financial institutions may make loans pursuant to the Servicemen's Readjustment Act.	Laws 1945, chs. 1634, 1656, 1657.
	Persons 17 years old in the Armed Forces may execute valid power of attorney.	Laws 1943, ch. 1323.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Laws 1945, ch. 1583.
Medals, certificates, etc	Award of Rhode Island cross to an officer or enlisted man in the Federal service who distinguished himself conspicuously by extraordinary heroism in line of duty.	Laws 1945, ch. 1584.
	Credit for war service with reference to the award of service medals to members of the Rhode Island National Guard.	Laws 1940, ch. 850, title 12, pars. 230–232, as amended; Laws 1945, ch. 1584.
National guard service	Credit for time spent in active military service of the United States	Laws 1940, ch. 850, title 1, par. 9.
Patriotic holidays and special days.	Armistice Day celebrations may be held in armories	Laws 1490, ch. 850, title 6, par. 131.
Records, relics, etc	Cities and towns authorized to prepare and post rolls of honor containing the names of persons in the armed services of the United States during the period of any war.	Laws 1943, ch. 1287.
	Record of death of any veteran must be transmitted to the division of soldiers' relief.	Laws 1942, ch. 1121.
	Record of discharge once filed stands as evidence so long as the legal residence of the person remains in the State.	Laws 1944, ch. 1452.
	Resolution of sympathy to the next-of-kin of persons whose names appear on the official roll of the dead of World War II.	Laws 1944, p. 391–392, Res. No. 24.
Recreational benefits	Armory privileges for men in the service	Laws 1941, ch. 994.
Relief and rehabilitation	City of Newport authorized to issue bonds in the amount of $100,000 for construction of public projects to provide employment for returning veterans of World War II.	Laws 1945, ch. 1615.
	Provision for the establishment of local veterans' retraining and reemployment committees and the establishment and maintenance of veterans' information service centers by the several cities and towns of the State for the purpose of furnishing full information to all veterals with respect to their rights and privileges under Federal and State laws.	Laws 1945, ch. 1585, as amended; Laws 1948, ch. 2107.
	Relief for veterans and their dependents; the families and dependents of servicemen.	Gen. Laws Ann. (1938), ch. 654, §§ 6–7, 11, as amended; Laws 1944, ch. 1476.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

RHODE ISLAND—Continued

Type of law	Résumé	Citation
Tax and license fee exemptions.	*Fish and game license.*—Issuance of hunting and fishing license to a disabled veteran without payment of license fee.	Laws 1948, ch. 2019.
	Motor vehicles.—Exemption of disabled veterans from payment of fees for annual registration of and license to operate motor vehicles designed especially for amputees or those afflicted with paraplegia.	Laws 1947, chs. 1844, 1919; Laws 1948, ch. 2052.
	—Above provisions extended to totally blind veterans; provides for issuance of special registration plates.	Laws 1952, ch. 2879.
	Peddlers' license.—Free license may be issued to veterans to peddle merchandise, junk, etc.	Gen. Laws Ann. (1938), ch. 365, § 15.
	Poll tax.—Veterans are exempt from payment of poll tax	Gen. Laws Ann. (1938), ch. 34, § 3, as amended; Laws 1941, ch. 981.
	Professional and occupational license.—Veterans are exempt from fee for license to act as an insurance agent.	Gen. Laws Ann. (1938), ch. 152, § 4, as amended; Laws 1940, ch. 854, § 3.
	Property tax.—Exemption from payment of interest on delinquent taxes during military service in World War II and for 6 months thereafter.	Laws 1943, ch. 1349.
	——— Exemption of property of a veterans' organization to the extent of $100,000 if actually used and occupied by such organization.	Gen. Laws Ann. (1938), ch. 29, § 2, as amended; Laws 1947, ch. 1920.
	——— Exemption of property of veterans or their unmarried widows, to the amount of $1,000 and an additional exemption in the amount of $1,000 to totally disabled veterans of World Wars I and II.	Gen. Laws Ann. (1938), ch. 29, § 6, as amended; Laws 1949, ch. 2383.
	——— Exemption of property of every Gold Star mother, to the amount of $1,500.	Laws 1949, ch. 2288.
	——— Provides parents of servicemen who were casualties of war exemption to the amount of $1,500.	Laws 1950, ch. 2560.
Transportation, motor vehicle, etc., privileges.	Disabled veterans exempt from payment of fees for annual registration of and license to operate motor vehicles designed especially for amputees or those afflicted with paraplegia.	Laws 1947, chs. 1844, 1919; Laws 1948, ch. 2052.
	Disabled veterans, licensed to operate specially constructed motor vehicles and totally blind veterans exempt from parking fees on public highways or in metered parking spaces.	Laws 1952, ch. 2879.

Veterans' organizations	*Amusements.*—Permits veterans' organizations to conduct the game commonly called "bingo" or "beano," under certain circumstances.	Laws 1941, ch. 1072.
	Conventions; reports of proceedings.—Annual appropriation to defray expenses of encampments of United Spanish War Veterans.	Laws 1941, ch. 1074.
	Insignia.—The unauthorized wearing or use of registered insignia, badges, etc., of veterans' organizations is subject to a fine of $20 for each offense.	Gen. Laws Ann. (1938), ch. 612, § 30.
	Meeting places, etc.—Armory privileges	Laws 1940, ch. 850, title 6, pars. 130–132.
	——— Quarters in State arsenal formerly occupied by the Grand Army of the Republic during its existence allotted to the United Spanish War Veterans under the same conditions and regulations.	Laws 1945, ch. 1632.
	——— Veterans' memorial building in the city of Providence shall provide accommodations for veterans' organizations.	Laws 1949, ch. 2382.
	—Amendment of above provisions without significant change	Laws 1951, ch. 2802.
	Parades.—Associations of veterans may parade in public with firearms	Laws 1940, ch. 850, title 11, par. 218.
	Patriotic holiday observance.—Armistice Day celebrations may be held in armories.	Laws 1940, ch. 850, title 6, par. 131.
	Tax exemption.—The real and personal estate belonging to or held in trust for an incorporated organization of war veterans to the extent of $100,000 exempt from taxation if actually used and occupied by such organization.	Gen. Laws Ann. (1938), ch. 29, § 2, as amended; Laws 1947, ch. 1920.
	Uniforms.—Exemption of members of veterans' organizations from the prohibition as to the wearing of uniforms.	Laws 1940, ch. 850, title 11, par. 220.
Veterans' service agency	Veterans' retraining and reemployment committees and veterans' information service centers in cities and towns.	Laws 1945, ch. 1585, as amended; Laws 1948, ch. 2107.

SOUTH CAROLINA

Burial allowances and allied benefits.	*Burial.*—Pension to be paid after death of confederate pensioner to provide for funeral expenses.	Code (1942), § 4979.
Civil relief and war emergency provisions.	Administration of oaths to subscribing witnesses of certain instruments	Code (Supp. 1944), § 3632.
	—Amendment of above provision without significant change	Laws 1951, ch. 325.
	Affidavits of members of Armed Forces overseas accepted in divorce proceedings.	Laws 1951, ch. 375.
	Evidence of death or other status of persons missing in action	Code (Supp. 1946), § 718.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

SOUTH CAROLINA—Continued

Type of law	Résumé	Citation
Civil relief and war emergency provisions—Con.	Members of the Armed Forces and honorably discharged persons of World War II for a period of 3 months thereafter, not required to purchase hunting and fishing licenses.	Code (Supp. 1946), § 1759–1.
	Powers of attorney granted by persons serving in the Armed Forces of the United States, validity.	Code (Supp. 1946), § 7018.
	Recording of certain instruments executed by members of the Armed Forces during World War II.	Code (Supp. 1944), § 8893–3.
	Renewal of motor vehicle operator's license within 90 days from date of discharge or after termination of World War II.	Code (Supp. 1946), § 5994.
	Testimony of persons in Armed Forces of the United States, use in civil cases.	Code (Supp. 1944), § 717.
	Verification of pleadings, proofs of claims, affidavits, etc., made or taken by commissioned officers of the Armed Forces of the United States during World War II.	Code (Supp. 1944), § 2971–9.
Civil rights	Absentee registration and voting (repealed, Laws 1948, pp. 1794–1795, No. 711).	Code (Supp. 1944), § 2330–1 to 2330–10.
	Absentee registration and voting	Laws 1953, ch. 329.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Free birth and death certificates needed by persons called into military service or in connection with the filing of claims for benefits.	Code (Supp. 1946), §§ 5134, 5135–3.
	——— Free copies of birth certificates for members of the armed services, war veterans and certain widows, for a period of 5 years.	Laws 1945, pp. 69–70, No. 69.
	——— Free copies of public records for wards of the U. S. Veterans' Bureau, under Uniform Guardianship Act.	Code (1942), § 8652.
	Recording of discharges.—Listing of persons entitled to register discharges.	Code (Supp. 1946), § 8893 (2).
	——— Recording of discharge papers, free of charge	Code (1942; Supp. 1946), § 8893, 8893A–8893B.
	Service officers, etc.—Duties of State and county service officers to assist veterans with claims against the United States.	Code (1942; Supps. 1946, 1948), §§ 2967 to 2970, 46.
Educational benefits; qualification for the professions and trades.	Renewal of license to practice optometry after termination of military service.	Code (Supp. 1944) § 5250–1.

	Special bar examination for qualified residents serving in the United States military or naval forces outside the United States.	Code (Supp. 1944), § 320–1.
	Special credits allowed high-school students who entered the Armed Forces prior to July 1, 1948. Credit for courses completed and officially reported by the United States Armed Forces Institute.	Laws 1949, p. 1786–1787 (23), Rules.
	State aid to public schools offering special courses to veterans under the Servicemen's Readjustment Act.	Code (Supp. 1946), § 5432.
	World War II veterans (who are eligible for benefits under the Servicemen's Readjustment Act) are exempt from tuition fees in the various State institutions of higher learning.	Laws 1949, p. 744, No. 339, § 86.
Educational opportunities for children of veterans.	Aid to the children of disabled or deceased veterans of World War I and World War II. Amount: $150 maximum per annum per child. Free tuition at State-supported college or university.	Code (Supp. 1948), § 5711.
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act	Code (1942), § 7035–83 (f); Laws 1943, p. 1150, Regulation XIX.
	—Amendment of above provisions without significant change	Laws 1952, ch. 741.
	Leaves of absence for public officers and employees; reinstatement after termination of military service; preservation of seniority, efficiency ratings, etc.	Code (1942; Supp. 1944), § 3075 (1) to (6).
	Leaves of absence for public officers and employees during military service in World War II.	Laws 1945, p. 479, No. 223, § 108.
	Leaves of absence for employees of State and its political subdivisions for military service during Korean conflict for length of service plus 60 days.	Laws 1951, ch. 133.
	Preference to veterans in all public departments and on all public works of State and county.	Code (Supp. 1944), §§ 2962–2963.
	Road contracts must contain a clause giving preference in employment to veterans.	Code (1942), § 5882.
	War service credit to peace officers under the State retirement system	Code (Supp. 1948), § 3811–9.
	War service credit under the State retirement system	Code (Supp. 1946), § 3810–8 (3h), as amended, Laws 1949, No. 267.
Exemption from execution, garnishment, etc.	Money paid by the United States for insurance, compensation, or pensions to executors, administrators, or heirs of certain deceased War veterans, exempt from claims against such veterans.	Code (Supp. 1946), § 9000.
Guardianship; administration of estates.	Admission to probate of will executed in time of war by persons in the military service.	Code (Supp. 1946), § 8932 (5).
	Uniform Veterans' Guardianship Act with modifications. Provides for the appointment of a guardian of an incompetent veteran or the minor child of such veteran, to receive certain benefits in behalf of such ward.	Code (1942), §§ 8639–8658.
	—Amendment of above provisions without significant change	Laws 1952, No. 836.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

SOUTH CAROLINA—Continued

Type of law	Résumé	Citation
Homes (institutional)	Admission of Confederate veterans, their wives or widows, sisters, daughters, and nieces.	Code (1942; Supp. 1946), §§ 2244–2245.
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital	Code (1942), § 8653.
Housing	Specially designed homes for paraplegics acquired under Federal law, exempt from State, county, and municipal taxation.	Laws 1949, p. 280, No. 183.
	Temporary and emergency housing for veterans of World War II and their families.	Laws 1946, pp. 1737–1740, No. 605.
	Temporary housing at the State university for veterans and servicemen of World War II and their families.	Laws 1946, pp. 1603–1604, No. 601, § 11.
Loans, contracts of minors, etc.	Banks, trust companies, insurance companies, and other financial institutions may make loans pursuant to the Servicemen's Readjustment Act.	Code (Supp. 1946), § 7838–1.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Laws 1946, pp. 1541–1542, No. 577.
Pensions	Penalty for discounting, etc., pension claims of soldiers, sailors, or widows.	Code (1942), § 1239.
	Pensions are exempt from claims of creditors when paid to executors, administrators, or heirs.	Code (Supp. 1946), § 9000.
	Pensions to Confederate veterans, their widows and certain colored servants.	Code (1942), § 4978–4988; Laws 1949, p. 661, No. 339.
Records, relics, etc	Clerk of court shall call to his assistance the head officer of the post of the American Legion to furnish a perfect list of persons entitled to register discharges.	Code (Supp. 1946), § 8893 (2).
	Erection of plaque to recipients of Congressional Medal of Honor during World War II.	Laws 1950, No. 1061.
	Historical commission created to collect, arrange, and preserve relics, documents, and material concerning soldiers of the State during the Revolutionary, Civil, and World War periods.	Code (1942), § 2231–2241.
Tax and license fee exemptions.	*Amusement tax.*—Athletic contests in which a junior American Legion team is a participant shall be exempt from admission taxes.	Code (1942), § 2531.
	Fish and game licenses.—Confederate veterans are exempt from license requirements.	Code (1942), § 1759.

	——— Identification card issued by Veterans' Administration stating veteran is 100 percent disabled used by veteran as license.	Laws 1955, No. 196.
	Income tax.—Same exemptions as are allowed by Federal Government shall be allowed on State income-tax return.	Laws 1945, p. 514, No. 224 (6).
	Liquor license.—Refund of certain taxes to licensees entering the military service.	Code (Supp. 1946), § 1841.
	Motor vehicles.—Automobiles specially designed for amputees and furnished by the Federal Government to disabled veterans, exempt from State, county, and municipal taxation.	Code (Supp. 1948), § 2578 (71).
	——— Disabled veterans entitled to compensation for loss or loss of use of 1 or both legs entitled to special monthly statutory award exempt from payment of registration fee; from State, county, and municipal taxes on vehicle; shall receive special plates.	Laws 1950, No. 985; Laws 1951, No. 160; Laws 1952, No. 879.
	Peddler's license.—Confederate veterans are exempt from payment of fee.	Code (1942), § 7125.
	Poll tax.—Persons in the military service of the United States during World War II and for a period of 12 months thereafter, exempt from poll tax.	Code (Supp. 1944), § 2971.
	Professional and occupational licenses.—Refund of certain fees paid by an optometrist, upon his entrance into military service.	Code (Supp. 1944), § 5250-1.
	——— Refund of fees paid for licenses unused because of induction into the armed services of the United States.	Laws 1949, No. 302.
	Property tax.—Exemption of "all pensions payable to any person by the United States or any State of the United States."	Code (1942), § 2578 (19).
	——— Exemption of property of veterans' organizations	Code (1942), § 2578 (42).
	——— Specially designed homes for paraplegics acquired under Federal law, exempt from State, county, and municipal taxation so long as such property is owned and occupied by such veterans, or upon death, by the widow, children, or dependents.	Laws 1949, p. 280, No. 183.
	Road tax.—Persons in military or naval service of the United States exempt from road duty and tax.	Code (1942; Supp. 1944), §§ 2971, 5861, 5865.
Transportation, motor vehicle, etc., privileges.	Automobiles specially designed for amputees and furnished by the Federal Government to disabled veterans, exempt from State, county, and municipal taxation.	Code (Supp. 1948), § 2578 (71).
	Disabled veterans entitled to compensation for loss or loss of use of 1 or both legs entitled to special monthly statutory award exempt from payment of registration fee; from State, county and municipal taxes on vehicle; shall receive special plates.	Laws 1950, No. 985; Laws 1951, No. 160; Laws 1952, No. 879.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

SOUTH CAROLINA—Continued

Type of law	Résumé	Citation
Veterans' organizations	*Educational aid.*—American Legion scholarship	Laws 1949, pp. 745–746, No. 339, § 87.
	Insignia.—Sale of artificial poppies or forget-me-nots, other than in a regular place of business, except for World War veterans' organizations, prohibited.	Code (1942), § 2974–2.
	——— Unauthorized wearing or use of any badge, insignia, etc., of certain veterans' organizations is punishable by fine and imprisonment.	Code (1942), §§ 1241–1242.
	——— Unauthorized wearing or use of insignia is a misdemeanor	Code (1942), § 2964.
	Names of organizations.—Forbids use of certain words used in names of veterans' organizations to be used in names of other corporations.	Laws 1950, Nos. 744, 906.
	Tax exemptions.—Athletic contests in which a junior American Legion team is a participant shall be exempt from admission taxes.	Code (1942), § 2531 (1).
	——— Property of certain veterans' organizations exempt from taxation.	Code (1942), § 2578 (42).
Veterans' service agency	State and county service officers	Code (1942; Supps. 1946, 1948), §§ 2967 to 2970–46.

SOUTH DAKOTA

Bonus	Bonus to veterans of the Spanish-American War, the Philippine Insurrection, and the World War.	Laws 1925, ch. 271.
	World War II.—Amount: 50 cents per day for domestic service, maximum payment $500; 75 cents per day for foreign service, maximum payment $650.	Laws 1947, ch. 249; Laws 1949, ch. 158.
	—Amendment of above provisions. For details, see sec. B on State Veterans' Bonus Legislation, pp. 340, 341.	Laws 1951, chs. 218, 219; Laws 1953, ch. 219.
	Korean conflict.—Bonus to veterans who served during the period from June 25, 1950, through July 27, 1953. For details, see sec. B on State Veterans' Bonus Legislation, p. 341.	Laws 1955, ch. 399.
Burial allowances and allied benefits.	*Burial.*—Counties may appropriate money to pay the burial expenses of indigent veterans, their wives, or widows.	Code (1939), § 12.1912, as amended; Laws 1943, ch. 31.

allied benefits.	indigent veterans, their wives, or widows.	Laws 1943, ch. 31.
	——— State allowance for burial of indigent veterans, their wives, or widows. Interment shall not be made in any cemetery or burial plot used exclusively for the burial of the pauper dead.	Code (1939), § 41.0301 to 41.0305, as amended; Laws 1939, ch. 156; Laws 1941, ch. 173; Laws 1943, ch. 146; Laws 1949, ch. 155.
	—Above provisions extended to indigent veterans of Korean hostilities and their wives and widows.	Laws 1951, ch. 213 (§ 41.0301–41.0302) (Code 1939, 1952 Supp.).
	Burial grounds.—Counties may appropriate money to purchase soldiers' burial plots and provide for the perpetual care thereof.	Code (1939), § 12.1912, as amended; Laws 1943, ch. 31.
	Grave care and registration.—Provides for the compilation of records by the State board of health, relating to the death and burial of veterans and for maintaining a uniform record system throughout the State. Authorizes the military department and veterans' organizations to assist in obtaining cemetery maps and filing information relating to unregistered burials and other records. Requires that each grave located be designated by a separate and distinct uniform marker. All burial permits shall contain the military record of decedent, which record shall be filed with the military department of the State.	Code (1939), § 27.0201, 27.0212, 27.0214, 27.0216, 27.0217, 27.0219, as amended; Laws 1941, ch. 124; Laws 1945, chs. 103, 105, 106.
	Headstones and markers.—State allowance for erecting headstone provided by the United States Government for the purpose of marking the grave of a veteran.	Code (1939), § 41.0303, as amended; Laws 1949, ch. 155, § 2.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the armed forces of the United States, validity.	Laws 1943, chs. 148, 149, 150.
	—Amendment of above provisions without significant change	Laws 1951, ch. 215 (§ 51.1608–1) (Code 1939, 1952 Supp.).
	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc. Termination of conservatorship.	Laws 1945, ch. 182.
	Powers of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Laws 1945, ch. 181.
Civil rights	Absentee voting by members of the Armed Forces	Laws 1944, ch. 2.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Certified copies of recorded certificates of discharge shall be furnished free of charge when requested for the purpose of presenting or prosecuting claims for compensation or pension.	Laws 1943, ch. 37.
	——— Certified copies of records to be furnished by clerks of courts free of charge when required in support of compensation and insurance claims of veterans or their widows.	Code (1939), § 12.1406 (23), as amended; Laws 1943, ch. 27.
	—Extends above provisions to veterans of Korean hostilities and their widows.	Laws 1951, ch. 25 (§ 12.1406–23) (Code 1939, 1952 Supp.).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

SOUTH DAKOTA—Continued

Type of law	Résumé	Citation
Claims; assistance in obtaining benefits; safekeeping of papers.—Continued.	*Public-record certification.*—Certified copies of vital statistic records to be furnished veterans or their dependents free of charge when required in support of pension claims, etc.	Code (1939), § 27.022, as amended; Laws 1945, ch. 103, § 4.
	——— Free copies of public records for wards of the U. S. Veterans' Administration, under Uniform Guardianship Act.	Laws 1943, ch. 136, § 16.
	——— The clerk of court is required to furnish without charge copies of documents necessary to obtain certain benefits on behalf of veterans under guardianship.	Code (1939), § 35.1825 (3).
	Recording of discharges.—Recordation of discharge papers free of charge.	Laws 1943, ch. 37.
	—Above provisions extended to veterans of Korean hostilities	Laws 1953, ch. 23 (amends § 12.0712–1) (Code 1939, 1952 Supp.).
	Service officers, etc.—Duty of the director of the veterans' department to act as agent and to aid generally in securing to veterans and their dependents all rights, privileges, immunities, preferences, compensation, and benefits of all kinds provided by Federal, State, or local legislation.	Laws 1944, ch. 3, as amended; Laws 1945, ch. 178; Laws 1947, ch. 184.
	——— The county veterans' service officer, under supervision and direction of the State veterans' department, shall advise those in the armed services and veterans or their dependents of benefits available to them, and shall assist in securing evidence and perfecting claims for such benefits.	Laws 1945, ch. 183, as amended; Laws 1949, ch. 156.
	—Provision extends above benefits of veterans' department and county service officers to Korean veterans.	Laws 1953, ch. 218 (amends § 41.0401, 41.0412) (Code 1939, 1952 Supp.).
Educational benefits; qualification for the professions and trades, etc.	Appropriations to provide for veterans' on-the-job training	Laws 1949, chs. 403, 404.
	Appropriations to enable State to cooperate with Federal Government in on-the-farm-training authorized under Public Law 550 (82d Cong.)	Laws 1953, ch. 443.

	Extension of public-school privileges free of charge to all persons honorably discharged from the military service. Tuition may be waived for nonresident veterans.	Code (1939), § 15.3004, as amended; Laws 1947, ch. 72.
	Free tuition for war veterans in State educational instututions	Code (1939), § 15.0717, as amended; Laws 1944, ch. 1.
	—Above provisions extended to veterans of Korean hostilities unless entitled to Federal payment of such tuition.	Laws 1953, ch. 49 (amends § 15.0717) (Code 1939, 1952 Supp.).
	Restoration of World War II veterans to prewar status in the professions, trades, etc.	Laws 1947, ch. 187.
	Restoration of veterans of Korean hostilities to prewar status in the professions, trades, etc.	Laws 1951, ch. 217 (§ 41.0511) (Code 1939, 1952 Supp.).
	World War II medical officers exempt from certain requirements under the basic science law.	Laws 1939, ch. 104, § 2, as amended; Laws 1947, ch. 127.
Educational opportunities for children of veterans.	Free tuition for children of veterans who died from any cause while serving in the Armed Forces of the United States between Dec. 7, 1941, and Sept. 2, 1945, in State educational institutions under the control and management of the board of regents.	Laws 1949, ch. 186.
	—Above provisions extended to children of veterans who died while serving in Armed Forces during Korean hostilities.	Laws 1951, ch. 216 (§ 15.0712–2) (Code 1939, 1952 Supp.).
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act. (Repealed, see Laws 1949, ch. 76.)	Laws 1943, ch. 78.
	Preference to veterans for appointment as county service officer	Laws 1949, ch. 156.
	Preference to a veteran for appointment as director of the veterans' department.	Laws 1944, ch. 3, § 4.
	Preference to veterans for appointment, employment and promotion in public departments and on public works of State and local units.	Code (1939), § 41.0501 to 41.0507, 41.9903; Laws 1943, ch. 147.
	—Above provisions extended to veterans of Korean hostitilities	Laws 1951, ch. 214 (§ 41.0508) (Code 1939, 1952 Supp.).
	Reinstatement of officers and employees of State and local units; requires written application.	Laws 1951, ch. 220 (§ 41.0509) (Code 1939, 1952 Supp.).
Exemption from execution, garnishment, etc.	No right of World War II bonus payment shall be subject to claims of creditors.	Laws 1949, ch. 158, § 16.
Guardianship	Provides for appointment of a guardian for persons entitled to benefits under war-risk insurance and World War Veterans' Acts.	Code (1939), § 35.1825.
	Uniform Veterans Guardianship Act.—Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Laws 1943, ch. 136.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

SOUTH DAKOTA—Continued

Type of law	Résumé	Citation
Homes (institutional)	Admission of veterans, their wives or widows, to the soldiers' home	Code (1939), § 41.0201 to 41.0213, as amended; Laws 1939, ch. 155; Laws 1945, ch. 175; Laws 1947, ch. 183.
	—Above provisions extended to veterans of Korean hostilities, their wives and widows.	Laws 1951, chs. 210, 211, 212; Laws 1953 ch. 217 (§ 41.0201–1, 41.0208–41.0219) (Code 1939, 1952 Supp.).
Hospital benefits	Care of insane persons in certain hospitals	Laws 1945, ch. 129.
	Commitment of an incompetent veteran to a Federal hospital under Uniform Guardianship Act.	Laws 1943, ch. 136, § 18.
Housing	Temporary emergency housing for veterans of World War II and their families, in municipalities of the first class.	Laws 1947, ch. 229, as amended; Laws 1949, ch. 197.
	—Above not to extend beyond July 1, 1955	Laws 1951, ch. 245 (§ 45.3402) (Code 1939, 1952 Supp.).
Loans, contracts of minors, etc.	Building and loan associations authorized to make, buy, or sell loans as provided for under terms of the Servicemen's Readjustment Act.	Laws 1945, ch. 28.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Laws 1945, ch. 185, as amended; Laws 1947, ch. 191.
	—Above amended to provide for removal of minority disability of veterans and their spouses for benefits under Public Law 550 (82d Cong.).	Laws 1953, ch. 221 (amends § 43.0103–1) (Code 1939, 1952 Supp.).
Records, relics, etc	Compilation and publication of a history of the participation of South Dakota men and women in World War I, under supervision of the State historical society.	Code (1939), § 29.0402.
	Historical commission directed to assemble data, compile and publish a history of the State's part in World War II. Appropriation for publication of vol. 1.	Laws 1945, ch. 179; Laws 1949, ch. 406.
Relief and rehabilitation	Administration by the State veterans' department of the war veterans fund created for the purpose of extending emergency aid and assistance to veterans and their dependents. Sums loaned to a veteran or a	Laws 1944, ch. 4, as amended; Laws 1947, ch. 185.

	ance to veterans and their dependents. Sums loaned to a veteran or a veteran's dependents, shall not exceed $500 in the aggregate. Money repaid shall constitute a revolving fund. (Original appropriation $50,000.)	
	—Extends aid and assistance from war veterans' fund under above provisions to Korean veterans and their dependents.	Laws 1953, ch. 218 (amends § 41.0416) (Code 1939, 1952 Supp.).
	Appropriation to be expended by the State board of managers of the South Dakota Soldiers' Home for the relief and care of Civil War veterans and their widows.	Laws 1949, ch. 401.
	Appropriations to provide for veterans' on-the-job training	Laws 1949, chs. 403, 404.
	Appropriations to enable State to cooperate with Federal Government in on-the-farm training authorized under Public Law 550 (82d Cong.).	Laws 1953, ch. 443.
Tax and license fee exemptions.	*Fish and game license.*—Issuance of fishing and hunting license to patients in any war veterans' hospital, free of charge.	Code (1939), § 25.0302 (3) (5), as amended; Laws 1949, ch. 90.
	—Patients in veterans' hospitals may obtain fishing license free of charge; such patients qualify for resident hunting license. Member of Armed Forces stationed in State may obtain a resident license.	Laws 1951, chs. 117, 119, 120 (§ 25.0302–0304, 25.0306) (Code 1939, 1952 Supp.).
	Income tax.—Pensions received from the United States by veterans exempt from income tax.	Code (1939), § 57.2602 (5).
	Poll tax.—Veterans are exempt from poll tax	Laws 1945, ch. 180, § 2.
	—Extends above provision to Korean veterans	Laws 1953, ch. 461 (amends § 57.1004–1) (Code 1939, 1952 Supp.).
	Property tax.—Tax exemptions to all persons serving in the Armed Forces in time of war.	Laws 1945, ch. 180.
Transportation, motor vehicles, etc., privileges.	Disabled veterans entitled to serially numbered certificate of identification voiding parking violation fees.	Laws 1955, ch. 192.
Veterans' organizations	*Conventions; reports of proceedings.*—Appropriation to aid in keeping a permanent record of the proceedings of the South Dakota Department of the United Spanish War Veterans.	Laws 1949, ch. 402.
	Insignia.—Protection	Code (1939), § 51.0902.
	Meeting places, etc.—Armory privileges	Code (1939), § 41.0192, as amended; Laws 1947, ch. 180, § 6.
	—Above provision extended to veterans of Korean hostilities	Laws 1951, ch. 208 (§ 41.0192) (Code 1939, 1952 supp.).
	Records, relics, etc.—Privilege of veterans' organizations to assist in the collection of information relating to the burial places of veterans.	Code (1939), § 27.0216, as amended Laws 1941, ch. 124, § 5.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

SOUTH DAKOTA—Continued

Type of law	Résumé	Citation
Veterans' service agency	The State veterans' department under supervision of the Veterans' Commission. The director is the executive head of the veterans' department.	Laws 1944, ch. 3, as amended; Laws 1945, ch. 178; Laws 1947, ch. 184.
	—Above provisions amended to extend benefits to veterans of Korean hostilities.	Laws 1953, ch. 218 (§ 41.0401–41.0418). (Code 1939, 1952 Supp.).

TENNESSEE

Burial allowances and allied benefits.	*Burial.*—Burial allowance to Confederate veterans in lieu of their last month's pension. Amount: $100.	Code Ann. (Williams (1934), 1941 Replacement Volume) § 4941.
	Burial grounds.—The American Legion or any other veterans' organization may acquire land for a burial place.	Code Ann. (Williams (1934), 1942 Replacement Volume, Cum. Pocket Supp. 1948), § 4428–4431.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Code Ann. (Williams (1934), 1943 Replacement Volume, Cum. Pocket Supp. 1948), §§ 1012.33, 7662.
	Evidence of death or other status of persons missing in action	Code Ann. (Williams, 1934 Cum. Pocket Supp. 1948), § 9773.8–9773.11.
	Powers of attorney granted by persons serving in the Armed Forces of the United States.	Code Ann. (Williams (1934), 1943 Replacement Volume, Cum. Pocket Supp, 1948), § 1012.34.
Civil rights	Absentee registration and voting (Effective until Apr. 15, 1949)	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948) §§ 2026.34, 2043.2–2043.13.

	Members of Armed Forces tried and convicted or acquitted by a military court-martial immune from criminal prosecution in State for same offense.	Laws 1953, ch. 108 (§ 11744.1) (Williams Ann. Code 1934 as Supp.).
	Permanent prepayment of poll tax by veterans of the Armed Forces of the United States in World War I and World War II.	Laws 1949, ch. 111.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Free copies of public records for wards of the U. S. Veterans' Administration.	Code Ann. (Williams (1134) Cum. Pocket Supp. 1948), § 8554.
	Recording of discharges.—Discharge papers may be recorded free of charge in the register's office of the various counties.	Code Ann. (Williams (1934)), §7621 (20).
	Service officers, etc.—County service officers shall assist veterans in securing benefits to which entitled under Federal, State, or local laws.	Code Ann. (Williams (1934), 1943 Replacement Volume, Cum. Pocket Supp. 1948), § 1012.18–1012.20.
	——— Department of veterans' affairs shall assist veterans, their families and dependents in the presentation, proof, and establishment of claims, privileges, rights, and other benefits to which they may be entitled under Federal, State, or local laws.	Code Ann. (Williams (1934), 1943 Replacement Volume, Cum. Pocket Supp. 1948), § 1012.10–1012.17.
Educational benefits; qualification for professions and trades.	County, city, and special district boards of education authorized to cooperate with the department of education in setting up regional schools for returning veterans.	Code Ann. (Williams (1934), 1943 Replacement Volume, Cum. Pocket Supp. 1948), § 2417.107.
	County, city, etc., public boards of education, University of Tennessee, or any collegiate institution authorized to contract with Veterans' Administration or other Federal agencies for training of veterans.	Laws 1953, ch. 70 (§ 2417.211) (Williams Ann. Code 1934 as Supp.).
	Extension of State and county teachers' certificates and certificates of county superintendents of public instruction held by veterans of the World War.	Code Ann. (Williams 1934), 1943, Replacement Volume), § 2365–2365.4.
	General contractor's certificate of license continued in full force and effect until 1 year after discharge from military service.	Code Ann. (Williams (1934), 1941 Replacement Volume, Cum. Pocket Supp. 1948), § 7182.42.
	In computing experience required to qualify for any position, trade, or vocation, veterans of World War II shall be given credit for time spent in the service.	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1012.37.
	Renewal of licenses of certified public accountants	Code Ann. (Williams (1934), 1941, Replacement Volume, Cum. Pocket Supp. 1948), § 7097.9.
Educational opportunities, aid, etc., for children of veterans.	Aid for children of soldiers, sailors, and marines who were killed in action during World War I or died as a result of such service. Amount: $150 maximum per annum per child. Annual appropriation of $3,000 until June 30, 1942.	Code Ann. (Williams (1934), 1943, Replacement Volume), § 2483.1–2483.4.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

TENNESSEE—Continued

Type of law	Résumé	Citation
Employment preferences, privileges, etc.	Appointment and qualification of agent of the holder of a liquor license serving in the military forces of the United States in time of war.	Code Ann. (Williams (1934), 1941, Replacement Volume, Cum. Pocket Supp. 1948), § 6648.8 (2).
	Benefit rights under the Unemployment Compensation Act	Code Ann. (Williams (1934), 1941, Replacement Volume, Cum. Pocket Supp. 1948), § 6901.27.
	In computing experience required for any position, trade, or vocation, veterans of World War II shall be given credit for time spent in the service.	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1012.37.
	Preference in the appointment of county service officers	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1012.20.
	Preference in the appointment of director or assistant directors of veterans' affairs.	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1012.13–1012.14.
	Preference in the appointment of reporters for a general or special court-martial or a court of inquiry.	Code Ann. (Williams (1934), 1943, Replacement Volume), § 845.5.
	Preference in State civil service to any veteran, the wife of a disabled veteran or the unremarried widow.	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 423.24q, as amended, Laws 1949, ch. 112.
	Preferences (5 and 10 points) to veterans, their wives or widows, under the civil-service provisions of the city charter of Knoxville.	Laws 1945, ch. 211 (Private).
	Reinstatement of county election commissioner upon termination of military service for the remainder of the term for which elected.	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1972.1.
	Reinstatement of State and county officers upon termination of military service for the remainder of terms for which elected.	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1866.1–1866.6.
	War service credit under the retirement system for State employees	Code Ann. (Williams (1934), 1943 Replacement Volume, Cum. Pocket Supp. 1948), § 1934.42.

	War service credit under the retirement system for State employees	Code Ann. (Williams (1934), 1943 Replacement Volume, Cum. Pocket Supp. 1948), § 1034.43.
	War service credit under the teachers' retirement system	Code Ann. (Williams (1934), 1943 Replacement Volume, Cum. Pocket Supp. 1948), § 2524.4.
Exemption from execution, garnishment, etc.	Money received as a pension from the State of Tennessee is exempt from execution, attachment or garnishment.	Code Ann. (Williams, 1934), § 7715.
General extension of benefits.	Extends to veterans of World War II all rights, privileges, and immunites extended to veterans of World War I.	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1012.36.
Guardianship; administration of estates, etc.	Admission to probate of wills executed by persons serving in the Armed Forces.	Code Ann. (Williams (1934), Cum. Pocket Supp. 1948), § 8102.1.
	Uniform Veterans' Guardianship Act with modifications. Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran to receive certain benefits on behalf of such ward.	Code Ann. (Williams (1934), Cum. Pocket Supp. 1948), §§ 8541–8558.4.
Homes (institutional)	Admission of veterans, their widows and orphans, to the Confederate Soldiers' Home.	Code Ann. (Williams (1934), 1941, Replacement Volume), §§ 4976–4988.1.
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital under Uniform Guardianship Act.	Code Ann. (Williams (1934), Cum. Pocket Supp. 1948), § 8556.1.
	Transfer of veteran inmates of State mental institutions to Federal institutions.	Laws 1953, ch. 17 (§ 4499.2) (Williams Ann. Code 1934 as Supp.).
Laws on veterans' benefits.	The department of veterans' affairs shall correlate all laws, Federal, State, and local, enacted for benefit of the Armed Forces, veterans, their families and dependents.	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1012.10.
Loans, Contracts of minors, etc.	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1012.35.
Medals, certificates, etc.	Veterans entitled to receive the National Guard Service Medal shall be issued an additional clasp indicative of wartime service.	Code Ann. (Williams (1934), 1941, Replacement Volume), § 845.19.
Pensions	Deduction from Confederate pensions of amounts received for old-age assistance.	Code Ann. (Williams (1934) 1942, Replacement Volume, Cum. Pocket Supp. 1948), § 4765.38–4765.39.
	Pensions to veterans of the Civil War, their widows and servants, and to the veterans of the Mexican War.	Code Ann. (Williams (1934), 1941, Replacement Volume, Cum. Pocket Supp. 1948), § 4934–4975.
	—Compensation allowed to widows under above provisions increased to $75 a month.	Laws 1951, ch. 142 (§ 4934–4975) (Williams Ann. Code 1934 as Supp.).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

TENNESSEE—Continued

Type of law	Résumé	Citation
Records, relics, etc.	Compilation of records pertaining to soldiers and sailors who served in the World War by enlistment from Tennessee, deposited with the State librarian for safekeeping.	Code Ann. (Williams (1934), 1943, Replacement Volume), § 2287.1–2287.3.
	War records bureau in the adjutant general's department has charge of compiling records of those who served in World War II. Each county shall be furnished with a complete list of the residents of the respective county and, upon request, the department of veterans' affairs without cost, shall be furnished with any and all records which may be in the war records bureau. Annual appropriation: $25,000.	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1012.8–1012.9.
Relief and rehabilitation	Contracts with Veterans' Administration or other Federal agency for training of veterans.	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 2417.107.
	County service officers authorized, empowered, and required to make studies and surveys of the probability and extent of local employment opportunities available for veterans and to aid in seeking employment for them.	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1012.18–1012.20.
	Department of veterans' affairs shall furnish to veterans, their families and dependents, information regarding the existence or availability of all educational, training, and retraining facilities; health, medical, rehabilitation, and housing services and facilities; also employment and reemployment services, to which entitled under Federal, State, or local laws.	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1012.10–1012.17.
Tax and license fee exemptions.	*Business tax.*—A disabled veteran of any war, or any peacetime soldier, sailor, or marine who was disabled in regular service, owning less than $2,500 of property and doing business with a capital stock of not exceeding $2,500 shall be exempt from payment of State privilege taxes.	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1248.9.
	——— An indigent veteran doing a privilege business with a capital not exceeding $500 exempt from privilege tax provided he is the sole beneficiary of the business.	Code Ann. (Williams (1934), 1943, Replacement Volume), § 1253.
	Game and fish license.—Free licenses issued to veterans with 80 percent or more disability.	Laws 1951, ch. 115.

	——— Members of Armed Forces on furlough or leave may hunt or fish without a license.	Laws 1953, ch. 253 (§ 5178.39a) Williams Ann. Code 1934 as Supp.).
	Inheritance tax.—Exemption of proceeds of a life insurance policy payable by the Government of the United States, whether issued prior or subsequent to enactment by Congress of the National Service Life Insurance Act 1940.	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1261a.
	Motor vehicles.—Exemption of disabled veterans from payment of registration fee for motor vehicle designed especially for the use of amputees.	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1152.4, as amended, Laws 1949, ch. 151.
	—Free registration license plates to veterans suffering amputations while in service or within 5 years of discharge from service-connected causes and to veterans who have become paraplegics in service or within 1 year of discharge; provides for specially designated plates. Repeal of above section providing for exemption of registration fee for disabled veterans.	Laws 1951, chs. 70, 249 (repeal of § 1152.4, new § 1012.38) (Williams Ann. Code 1934 as Supp.).
	Poll tax.—Exemption of veterans of World Wars I and II from payment of poll tax.	Const., art. 2, § 28; Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1944), §§ 2027, 2043.1; Laws 1949, ch. 111.
	—Above provisions redefined to include any veteran who has served 30 days or more in Armed Forces and was separated honorably.	Laws 1951, ch. 145 (§ 2043.1a) (Williams Ann. Code 1934 as Supp.).
	Professional and occupational licenses.—Certified public accountants exempt from payment of required annual renewal fees while in military service during World War II.	Code Ann. (Williams (1934), 1941, Replacement Volume, Cum. Pocket Supp. 1948), § 7097.9.
	Property tax.—Real property up to value of $10,000 owned by disabled veterans of any war shall be exempt.	Laws 1951, ch. 118.
Transportation, motor vehicle, etc., privileges.	Exemption of certain veterans from payment of registration fee for motor vehicle designed especially for the use of amputees.	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1152.4, as amended, Laws 1949, ch. 151.
Uniforms	Veterans are exempt from prohibition on wearing the uniform of the United States, Army, Navy, or Marine Corps.	Code Ann. (Williams (1934), 1943, Replacement Volume), § 845.20.
Veterans' organizations	*Corporate powers.*—The American Legion or any other veterans' organization may acquire or sell land for the purpose of building a hall or for a burial place or otherwise.	Code Ann. (Williams (1934), 1942, Replacement Volume, Cum. Pocket Part, 1948), §§ 4428–4431.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

TENNESSEE—Continued

Type of law	Résumé	Citation
Veterans' organizations.—Continued.	*Insignia.*—Unauthorized wearing or use of insignia, badges, etc., of veterans' organizations declared a misdemeanor and subject to fine not exceeding $25, or imprisonment for not more than 30 days, or both.	Code Ann. (Williams, 1934), § 11404.
	Meeting places, etc.—Armory privileges	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), §§ 1012.6, 1012.7e.
Veterans' service agency	County service offices	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1012.18–1012.20.
	Department of Veterans' Affairs	Code Ann. (Williams (1934), 1943, Replacement Volume, Cum. Pocket Supp. 1948), § 1012.10–1012.17.

TEXAS

Burial allowances and allied benefits.	*Burial.*—State allowance for the burial of Civil War pensioners. A warrant of $200 may be paid to heirs or legal representatives of deceased veterans.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 6227.
	Burial grounds.—The commissioners court in each county may purchase burial grounds to be used exclusively for the burial of veterans who die without leaving sufficient means to defray funeral expenses.	Laws 1949, ch. 396.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 6602 (4).
	Deposition of witness who is a member of the Armed Forces, admission in evidence.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 3746.

	Members of the Armed Forces, regardless of statutory requirement that they must be at least 21 years of age in order to make a will, may make such wills if unmarried; admission to probate.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), arts. 3348, 8281.
	Oaths, etc., of soldiers outside the United States	Rev. Civ. Stat. (Vernon, 1947), art. 26.
Civil rights	Absentee voting	Const., art. 6, § 1; Rev. Civ. Stat. (Vernon, 1939), art. 2956.
	Members of the Armed Forces eligible to vote without paying a poll tax	Const., art. 6, § 2a.
Claims, assistance in obtaining benefits; safekeeping of papers.	*Notary services.*—The executive director of the veterans' affairs commission and the assistant directors empowered to administer oaths in connection with claims for benefits.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 5798a–4, § 9.
	Public-record certification.—Certified copies of public records shall be furnished free to ex-servicemen or their heirs to support claims against the United States.	Rev. Civ. Stat. (Vernon, 1947), art. 1939a.
	——— The State registry shall issue free of cost to any veteran, his widow, orphan, or other descendants, a photostatic copy of any record filed in the bureau of vital statistics and not otherwise prohibited by law, when such record is to be used in the settlement of law against the Government.	Rev. Civ. Stat. (Vernon, 1940), art. 4477, rule 54a as amended; Laws 1949, ch. 417.
	Recording of discharges.—Recordation of official discharges by county clerks without charge.	Rev. Civ. Stat. (Vernon, 1947), art. 1939.
	Service officers, etc.—County service officer to assist veterans in presenting claims securing hospitalization and other benefits to which they may be entitled.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 5798a–2, § 3.
	——— The veterans' affairs commission shall assist veterans and their families and dependents in presentation, proof, and establishment of claims, privileges, rights, and benefits to which they may be entitled under Federal, State, or local laws.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 5798a–4, § 3.
Educational benefits; qualification for the professions and trades.	Education and training program for veterans of World War II	Rev. Civ. Stat. (Vernon, Cum. An Pocket Part, 1947), art. 5798a–3; Laws 1949, ch. 561.
	Exemption of war veterans from the payment of dues, fees, etc., in State educational institutions.	Rev. Civ. Stat. (Vernon, 1942; Cum. An. Pocket Part, 1947), arts. 2654a, § 3, 2654b, 2654b–1, § 1–4.
	—Extends above provisions to veterans of Korean conflict	Laws 1953, ch. 55 (art. 2654b–1) (Vernon's Stat. 1948 as Supp.)

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

TEXAS—Continued

Type of law	Résumé	Citation
Educational benefits; qualification for the professions and trades.—Con.	Graduates of certain law schools admitted to the bar without examination if application for license is made within 1 year after discharge from military service. Certain applicants are exempt from examination in subjects passed prior to entrance into the military service.	Rev. Civ. Stat. (Vernon, 1947), art. 307A–307B.
	Hairdressers or cosmetologists entitled to a renewal of licenses without examination, after termination of active military service.	Laws 1943, ch. 365, § 18.
	Registration fees of nonresident veterans at State educational institutions.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 2654c (2) (4).
	Renewal of a registered pharmacist's certificate of registration after termination of military service.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 4542a, § 14.
	Special schools for the education and vocational training of veterans of World War II.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 2683b, § 2–4.
Educational opportunities for children of veterans.	Free tuitition in State educational institutions for children of World War II veterans who were killed in action or died while in the service.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 2654b–1, § 3.
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act	Rev. Civ. Stat. (Vernon, 1947), art. 5221b–4a.
	Contributions to teacher retirement fund during active military service	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 2922–1, § 8, as amended; Laws 1949 ch. 139.
	County service officers and assistants shall be veterans	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 5798a–2, § 2.
	Ex-servicemen, their widows, or dependents, shall be employed, wherever practical, in the operation of the soldiers' and sailors' home.	Rev. Civ. Stat. (Vernon, 1939), art. 3220–1, § 11.
	Leaves of absence for public employees; reemployment upon completion of military service.	Laws 1941, p. 1469–1470.
	Leaves of absence for State and district officers during military service; waiver of emoluments.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art 6829a.

Leave of absence and restoration of position after military service, including service in Korean conflict, for police and firemen in cities of 10,000 or more population.	Laws 1951, ch. 99.
Members of the veterans' affairs commission and all male personnel shall be veterans.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 5798a–4, § 2.
Preference in all State departments and upon public works to veterans who have been citizens of Texas for not less than 5 years.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 4413, (31), § 1–8.
Preference to veterans and their widows and orphans in appointment or employment in all State departments, agencies, etc., and on public works—extended to include veterans of Korean conflict.	Laws 1951, ch. 238 (art. 4413 (31)) (Vernon's Stat. 1948 as Supp.).
Preference rating of veterans on examinations under firemen's and policemen's civil service in certain cities.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 1269m, § 9, as amended; Laws 1949, ch. 572.
Reinstatement in labor unions after termination of active military service, without payment of back dues.	Rev. Civ. Stat. (Vernon 1947), art. 5154a, § 10.
Reinstatement of justices of the court of civil appeals upon termination of military service.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 1813.
Restoration of veterans to State government service; application must be within 90 days of discharge.	Laws 1951, ch. 107 (art. 6252–4). (Vernon's Stat. 1948 as Supp.).
War-service credit; contributions during active military service by members of the State municipal retirement system.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 6243h, § 3, as amended; Laws 1949, ch. 24; § 5 (1) c.
War-service credit under the pension system in certain cities	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 6243g, § 21.
War-service credit to firemen and policemen in certain cities who are members of the pension fund.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 6243a, § 6.
War-service credit under the State employees retirement system	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 6228a, § 5 (H), as amended; Laws 1949, ch. 222.
War service credit under the teachers' retirement system—extended to include service during Korean conflict.	Laws 1953, ch. 210 (art. 2922–1, § 8 (d)). (Vernon's Stat. 1948 as Supp.).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

TEXAS—Continued

Type of law	Résumé	Citation
General extension of benefits.	Officers and enlisted men in the 1st and 2d Cavalry Brigade of the National Guard of Texas and the 3d Infantry Brigade, which became a part of the 36th Division, World War I, declared veterans of World War I within the meaning of all laws of Texas referring or in anywise pertaining to such veterans.	Laws 1949, ch. 558.
Guardianship	Appointment of a guardian of a minor, a person of unsound mind, an habitual drunkard, or other person, when necessary to receive funds or money due such person from the Federal Government.	Rev. Civ. Stat. (Vernon, 1940), art. 4102.
	Provides for notice to the United States Veterans' Bureau of the filing of accounts and of certain other proceedings affecting the estate of a beneficiary of the Bureau.	Rev. Civ. Stat. (Vernon, 1940), art. 4227a, §§ 1–2.
Homes (institutional)	Admission of Confederate veterans and their wives to the Confederate Home.	Rev. Civ. Stat. (Vernon, 1939; Cum. An. Pocket Part 1947), arts. 3213–3217.
	Admission of Spanish-American and World War veterans and their wives to the soldiers' and sailors' home.	Rev. Civ. Stat. (Vernon, 1939), art. 3220–1.
	Admission of wives or widows of Confederate soldiers to the Confederate woman's home.	Rev. Civ. Stat. (Vernon, 1939), arts. 3218–3220.
Hospital benefits	Priority and preferential rights to World War veterans in admission to the American Legion Memorial Sanatorium (tuberculosis hospital).	Rev. Civ. Stat. (Vernon, 1939), arts. 3252–3254.
	Temporary commitment of those believed to be mentally ill to United States facilities without jury trial.	Rev. Civ. Stat. (Vernon, 1939), art. 31930–1.
	Transfer of patients from State hospitals to United States Veterans' Administration.	Rev. Civ. Stat. (Vernon, 1939), art. 3188.
Land settlement benefits	Veterans' land fund: $25 million bond issue authorized to provide for the purchase of lands in Texas by the veterans' land board to be sold to Texas veterans of World War II.	Const., art. 3 § 49b; Laws 1949, ch. 318.
	—Bond issue not to exceed $100 million approved by voters in November 1951; purchase of land in Texas by veterans' land board to be sold to Texas veterans of World War II and Korean conflcit; Board cannot pay more than $7,500 but purchase price to veteran may go up to $15,000 if veteran makes up difference in cash; amortized over 40-year period; interest rate 3 percent.	Laws 1951, ch. 324; H. J. R. No. 2; Laws 1953, ch. 170 (art. 5421m) (Vernon's Stat. 1948 as Supp.).

Loans, contracts of minors, etc.	Banks, building and loan associations and other financial institutions may make loans pursuant to Servicemen's Readjustment Act.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), arts. 842a-1, 881a-37a.
	Removal of minority disability under certain conditions	Rev. Civ. Stat. (Vernon, Cum, An. Pocket Part, 1947), art. 5921a, as amended; Laws 1949, ch. 352.
Medals, certificates, etc.	Service medals and service ribbons for Texans serving in World War II.	Laws 1943, p. 1047.
Pensions	Pensions to Civil War veterans or their widows. Amount: $150 a month to such veteran married and living with his wife; $100 to unmarried veterans or widowers; $100 to the widow of a veteran or $25 per month if the widow is an inmate of the Confederate Home.	Const., art. 7 §§ 17-18; Rev. Civ. Stat. (Vernon, 1937; Cum. An. Pocket Part, 1947), arts. 6204-6227, as amended; Laws 1949, ch. 296.
	—Redefines widows for eligibility; amount of pension to married veteran living with his wife increased from $150 to $200 a month.	Laws 1951, chs. 138, 199; Laws 1953, ch. 233 (art. 6205, 6221) (Vernon's Stat. 1948, as Supp.).
	Pensions to indigent soldiers and volunteers of the Texas Revolution (1835-37), and their widows.	Laws 1949, ch. 557.
Relief and rehabilitation	Commission to administer certain funds for the benefit of aged and indigent Spanish-American War veterans.	Rev. Civ. Stat. (Vernon, 1940), art. 4386 (note).
	Training program for veterans of World War II	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 5798a-3; Laws 1949, ch. 561.
Tax and license fee exemptions.	*Cigarette tax.*—Sale of cigarettes in military posts, camps, or unit exchanges free from State tax.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 7047c-3.
	Poll tax.—Exemption of disabled veterans of foreign wars from payment of poll tax.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), arts. 2959-2960.
	——— Exemption from payment of poll tax before voting during calendar year of discharge.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 2960a.
	——— Members of the Armed Forces exempt from payment of poll tax	Const., art. 6, § 2a.
	Professional and occupational licenses.—Exemption of dentists from payment of annual registration fee during active military service.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 4550a (2).
	——— Exemption of registered architects from payment of annual license fees during active military service.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 249a, § 13.
	——— Veterans' organizations are not required to obtain a license or post bond when engaging in the operation of employment or labor agencies.	Rev. Civ. Stat. (Vernon, 1947), art. 5221a-4, § 2.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

TEXAS—Continued

Type of law	Résumé	Citation
Tax and license fee exemptions.—Continued.	*Property tax.*—Exemption of all building and lands owned by veterans' organizations if nonprofit in aims of preserving historical buildings, sites, and landmarks.	Laws 1955, ch. 271 (adds § 20 to art. 7150) (Vernon's Stat. 1948, as Supp.).
	——— Exemption from payment of interest and penalties accruing on State and county ad valorem taxes during military service.	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part. 1947), art. 7336j.
Transportation, motor vehicle, etc., privileges.	Common carriers may grant free tansportation to veterans of the Civil War and of the Spanish-American War, their wives and widows, and to the Indian war veterans.	Rev. Civ. Stat. (Vernon, 1945), art. 4006–4006A.
Veterans' organizations	*Corporate rights.*—Prohibits the Secretary of State from issuing to any corporation any charter using the word "veteran," "legion," "foreign," "Spanish," "disabled," "war," "World War," or the abbreviations of such words without the written approval of some congressionally recognized veterans' organization, in whose name the prohibited word appears. Provides for the cancellation of any charter formerly issued unless such organization amends its name in the manner prescribed.	Rev. Civ. Stat. (Vernon, 1945), art. 1304a.
	Tax exemptions.—Veterans' organizations not required to obtain a license or post a bond when engaging in operation of employment or labor agencies.	Rev. Civ. Stat. (Vernon, 1947), art. 5221a–4, § 2.
Veterans' service agency	Veterans' Affairs Commission	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 5798a–4, § 1–12.
	Veterans' county service office	Rev. Civ. Stat. (Vernon, Cum. An. Pocket Part, 1947), art. 5798a–1, § 1–3.

UTAH

Burial allowances and allied benefits.	*Burial.*—State allowance for the burial of needy Civil War veterans. Burial may not be in potter's field.	Rev. Stat. Ann. (1943), § 98–2–4 to 98–2–5.

Civil relief and war emergency provisions.	Acknowledgements of legal instruments executed by members of the Armed Forces of the United States, validity.	Rev. Stat. Ann. (Supp. 1947), § 78–2–3.10.
	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc. Termination of conservatorship.	Rev. Stat. Ann. (Supp. 1947), § 102–1–10.
	Operators' and chauffeurs' licenses held by members of the Armed Forces declared valid until 6 months after termination of military service.	Rev. Stat. Ann. (Supp. 1947), § 57–4–19.
	Powers of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Rev. Stat. Ann. (Supp. 1947), § 78–1–14 to 78–1–20.
Civil rights	Absentee voting and registration	Laws 1944, ch. 1; Laws 1945, ch. 43.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Free copies of public records for wards of the United States Veterans' Administration, under Uniform Guardianship Act.	Rev. Stat. Ann. (Supp. 1947), § 98–6–16.
	——— The County recorder is required to furnish copies of the record of honorable discharges and other military records free of charge to veterans, their parents, brothers, sisters, and lineal descendants.	Rev. Stat. Ann. (1943), § 19–18–14.
	Recording of discharges.—Honorable discharges and all orders, citations, and decorations of honor are recorded free of charge.	Rev. Stat. Ann. (1943), § 19–18–14.
	Service officers, etc.—The Department of Veterans' Affairs shall assist veterans, their widows, dependents, and orphans, in presenting their claim before the United States Veterans' Administration or any Federal agency; render advice and furnish information relating to pensions, insurance, and other benefits to which they may be entitled (act expires Jan. 1, 1951).	Laws 1947, p. 442, ch. 140, § 9.
Educational benefits; qualification for the professions and trades.	Renewal of professional and occupational licenses after termination of military service.	Rev. Stat. Ann. (Supp. 1947), § 79–1–24.
Educational opportunities for children and widows of veterans.	Aid for the unremarried widow or the child of a person who served as a member of the Army, Navy, Coast Guard, or Marine Corps of the United States, and who was killed in action or died as a result of war service in World War II, between Sept. 16, 1940, and July 25, 1947 (expiration date, July 25, 1968).	Laws 1949, p. 60–61, ch. 30.
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act	Rev. Stat. Ann. (Supp. 1947), § 42–2a–3 (e).
	Preference to veterans and widows of veterans under the Highway Patrol Civil Service Act as to qualification, appointment, promotion, discipline, reemployment, and tenure of office.	Rev. Stat. Ann. (Supp. 1947), § 36–9–25.
	Preference to veterans or their widows in employment on public works	Rev. Stat. Ann. (1947), § 49–11–12 to 49–11–14.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

UTAH—Continued

Type of law	Résumé	Citation
Employment preferences, privileges, etc.—Con.	War service credit, contributions, etc., under the Teacher Retirement Act.	Rev. Stat. Ann. (Supp. 1947), § 75-29-27 as amended, Laws 1949, ch. 92.
	Reinstatement of State and local officers and employees after termination of military service; seniority rights preserved.	Rev. Stat. Ann. (Supp. 1947), § 54-3-1.
	War service credit under State officers and employees retirement system.	Rev. Stat. Ann. (Supp. 1947), § 87-11-2, 87-11-5.
Guardianship	*Uniform Guardianship Act.*—Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Rev. Stat. Ann. (Supp. 1947), § 98-6-1 to 98-6-25.
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Rev. Stat. Ann. (Supp. 1947), § 98-6-18.
Loans, contracts of minors, etc.	Banks, building and loan associations, insurance companies, and other organizations may make or buy or sell any loan guaranteed in full or in part by the Federal Government under the Servicemen's Readjustment Act. Validity of contracts made by minors.	Rev. Stat. Ann. (Supp. 1947), § 98-5a-1.
Relief and rehabilitation	State Department of Veterans' Affairs (expiration date, Jan. 1, 1951)	Laws 1947, pp. 439-444, ch. 140.
	Relief of Civil War veterans and their widows, in their own homes	Rev. Stat. Ann. (1943), § 98-2-1 to 98-2-3.
Tax and license fee exemptions.	*Income tax.*—Compensation for service in the Armed Forces during years 1941, 1942, 1943, 1944, and for 1 year after the end of World War II shall be exempt from individual income taxation. Date for filing postponed until third month after return to continental United States or after end of World War II whichever date is earlier.	Rev. Stat. Ann. (Supp. 1947), § 80-14-66 to 80-14-70.
	——— Credit against net income allowed veterans of World War II for the tax years 1946, 1947, 1948, and 1949.	Rev. Stat. Ann. (Supp. 1947), § 80-14-7.
	Professional and occupational licenses.—Exemption from renewal requirements and payment of fees during military service and for 6 months after discharge.	Rev. Stat. Ann. (Supp. 1947), § 79-1-24.
	Property tax.—Exemption to disabled veterans, their unmarried widows or minor orphans. Maximum, $6,000.	Const., art. 13, § 2; Rev. Stat. Ann. (1947), § 80-2-4 to 80-2-5.

Veterans' organizations	*Conventions; reports of proceedings.*—State aid, Grand Army of the Republic, annual encampment. State printing, proceeding of the annual encampment, Grand Army of the Republic.	Rev. Stat. Ann. (1943), § 98-3-1 to 98-3-2.
	Insignia.—Unauthorized wearing or use of insignia, badges, etc., of veterans' organizations declared a misdemeanor.	Rev. Stat. Ann. (1943), § 103-18-15.
	Meeting places, etc.—Armory privileges	Rev. Stat. Ann. (1943), § 98-4-1.
	Tax exemptions.—Contributions or gifts made within the taxable year to or for the use of posts or organizations of war veterans, or auxiliary units or societies of such posts or organizations may be deducted from taxpayers' gross income.	Rev. Stat. Ann. (1943), § 80-14-5 (10).
Veterans' service agency	State Department of Veterans Affairs (expiration date, Jan. 1, 1951)	Laws 1947, pp. 439-444, ch. 140.

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Bonus	World War I. Amount: $10 for each month of service not to exceed 12 months.	Public Laws 1933 § 8057.
	World War II: Amount $10 for each month of service not to exceed 12 months.	Stat. (1947) § 7210.
	Korean conflict: Bonus to veterans who served during the period from June 27, 1950, through Jan. 31, 1955. For details, see sec. B on State Veterans' Bonus Legislation, pp. 341, 342.	P. A. 1951, No. 248; P. A. 1953, No. 176; P. A. 1955, No. 3.
Burial allowances and allied benefits.	*Burial.*—State allowance for the burial of indigent veterans and their widows.	Stat. (1947) § 7124.
	—Above provisions extended to include veterans of Korean conflict and their widows.	P. A. 1953, No. 132 (amends § 7124) (Rev. Stat., 1947).
	Death certificates.—Recordation of death certificates of members of the Armed Forces who die while serving outside the United States. Certified copy to be forwarded to the office of the adjutant general.	Laws 1949, No. 91.
	Dissection of bodies.—The dead bodies of veterans shall not be turned over to physicians for dissection for the advancement of anatomical science.	Stat. (1947) § 6543.
	Headstones.—State allowance for headstones for the graves of indigent veterans and their widows.	Stat. (1947) § 7124.
	—Above provisions extended to include veterans of Korean conflict and their widows.	P. A. 1953, No. 132 (amends § 7124).
Civil relief and war emergency provisions.	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc. Termination of conservatorship.	Stat. (1947) § 2866-2868.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

VERMONT—Continued

Type of law	Résumé	Citation
Civil relief and war emergency provisions—Con.	Evidence of death or other status of persons missing in action	Stat. (1947) §§ 1794–1797.
	Medical certificates for marriage licenses may be signed by members of the medical corps of the Army, Navy, or Public Health Service.	Stat. (1947) §§ 4121.
	Motor vehicle operators' license of persons in Armed Forces does not expire until 30 days after discharge from service.	P. A. 1951, No. 24.
	Oaths and acknowledgments by members of the Armed Forces, validity	Stat. (1947), §§ 10, 616.
	Residence period required for divorce or annulment of marriage not affected by absence from the State because of military service.	Stat. (1947), § 3214.
Civil rights	Absentee voting and registration	Laws 1943, No. 5; Laws 1944, No. 1.
	—Amendments of above provisions without significant change	P. A. 1951, No. 2.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Death certificates.*—Town clerk, on request, shall record death certificates of military personnel buried overseas.	P. A. 1951, No. 170.
	Public-record certification.—Free copies of public records for wards of the United States Veterans' Administration.	Stat. (1947), § 3406.
	——— Town and city clerks shall furnish veterans, their dependents, or beneficiaries free copies of records required in the prosecution of claims for benefits under Federal or State laws.	Stat. (1947), §§ 10, 566.
	—Amendment of above provisions without significant change	P. A. 1951, No. 237 (amends §§ 10, 566). (Rev. Stat. 1947).
	Recording of discharges.—Town and city clerks shall record discharges and make a permanent record thereof. Certified copies shall be forwarded to the office of the adjutant general. The clerk's fee of 50 cents is paid by the town or city.	Stat. (1947), § 3645.
	Service officers, etc.—State veterans' board shall assist veterans, their heirs or beneficiaries, in obtaining benefits to which entitled under Federal or State laws.	Stat. (1947), § 7170.
Educational benefits; qualification for professions and trades.	Qualified architect shall be issued certificates of registration at any time within 2 years after separation from service.	P. A. 1951, No. 165 (amends § 6897) (Rev. Stat. 1947).
	State board of education is authorized to grant high-school equivalence certificates on the basis of credit earned in armed services or satisfactory scores obtained on approved examinations.	P. A. 1951, No. 91.

Educational opportunities for children of veterans.	Aid to children of veterans of World War I and World War II who were killed in action or died as a result of such service. Amount: $150 maximum per year for each child. Free tuition at State institutions of secondary or college grade.	Stat. (1947), §§ 4353–4354.
	—Above provisions extended to include children of veterans of Korean conflict.	P. A. 1951, No. 134 (amends § 4353) (Rev. Stat. 1947).
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act	Stat. (1947), § 5377.
	—Above provisions extended to veterans of Korean conflict	P. A. 1951, No. 115 (amends § 5377) (Rev. Stat. 1947).
	Continuation of membership in the teachers' retirement association	Stat. (1947), § 4259.
	Preference in the selection of the executive secretary of the State Veterans Board. One member of the board shall be a veteran.	Stat. (1947), §§ 7169–7170.
	Preference to veterans in making appointments to clerical and other positions in the State government.	Stat. (1947), § 7176.
	Reinstatement of public officers and employees to positions of like seniority, status, and pay upon application within 90 days following service in the Armed Forces. Not applicable to elective or appointive positions which have lapsed (expired).	Laws 1945, No. 174.
	—Amendment of above provisions without significant change	P. A. 1951, No. 12. P. A. 1953, No. 184.
	War-service credit to public officers and employees under the employees retirement system.	Stat. (1947), §§ 518–519.
	War-service credit under the State teachers' retirement system	Stat. (1947), §§ 4277–4278.
Guardianship	Uniform Veterans' Guardianship Act. Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Stat. (1947), §§ 3391–3411.
	—Amendment of above provisions without significant change	P. A. 1955, No. 6 (amends §§ 3394, 3395, 3402) (Rev. Stat. 1947).
Homes (institutional)	Soldiers' home incorporated for the care of soldiers and sailors and deserving members of their families.	Laws 1884, No. 180; Laws 1888, No. 184; Laws 1919, No. 230.
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Stat. (1947), § 3408.
Loans, contracts of minors, etc.	Banks and other financial institutions authorized to make loans pursuant to the Servicemen's Readjustment Act.	Stat. (1947), § 8764.
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Stat. (1947), § 8764.
	—Removal of minority disability of spouse of veteran	P. A. 1953, No. 120 (amends § 8764). (Rev. Stat. 1947).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

VERMONT—Continued

Type of law	Résumé	Citation
Records, relics, etc	Provides that towns shall keep and publish records of the soldiers and sailors furnished by such towns during any war or military enterprise in which the United States has been engaged. Certified copies shall be deposited in the office of the town clerk and in the State library.	Stat. (1947), §§ 3642–3644.
	Provision for the issuance of memorial certificates for members of the Armed Forces who died while serving in World War II.	Laws 1947, No. 216.
	State war history commission shall collect and preserve records pertaining to the military and civilian participation in World War II.	Laws 1945, No. 210.
Relief and rehabilitation	Relief for poor and disabled veterans and their dependents in their own homes.	Stat. (1947), §§ 7125–7127.
	—Amendment of above provisions without significant change	P. A. 1953, No. 78 (amends §§ 7125–7127) (Rev. Stat. 1947).
Tax and license fee exemptions.	*Hunting and fishing license.*—No fee shall be charged for licenses issued to veterans who are 100 percent disabled upon proof thereof.	P. A. 1951, No. 208 (amends § 6339) (Rev. Stat. 1947).
	Income tax.—Military service pay exempt from gross income tax until 6 months after termination of hostilities (expired).	Laws 1945, No. 13 (Repealed Laws 1947, No. 15, § 12).
	——— Tax on gross income falling due prior to entrance or during military service deferred for a period not exceeding 6 months after termination of service; no interest shall accrue.	Laws 1953, No. 183.
	Motor vehicle.—No fees shall be charged disabled veterans for registration of vehicle issued him by Veterans' Administration or for license to operate vehicle.	Laws 1951, No. 208 (amends § 6339) (Rev. Stat. 1947).
	Poll tax.—Exemption of persons enlisted or inducted under the Selective Service Act of 1940, during the period of enlistment or service.	Stat. (1947), § 648 (V).
	——— Exemption of veterans who served in the Army or Navy of the United States in the Civil War, in the war with Spain, in the Philippine Insurrection, and in the China Relief Expedition, their wives or widows, and disabled veterans of World Wars I and II.	Stat. (1947), § 648 (I), as amended; Laws 1949, No. 13.
	—Provisions extended to veterans of Korean conflict	Laws 1951, No. 15 (amends § 648) (Rev. Stat. 1947).
	Property tax.—Exemption of property of veterans' organizations	Stat. (1947), § 649, (II).
	——— Exemption to the extent of $2,000 of real and personal property	Stat. (1947), § 649 (XI).

	owned by disabled veterans of World War I or World War II, or their widows.	
	——— Exemption to the extent of $1,000 of real and personal property owned by veterans, or their widows, of the Civil War or Spanish-American War.	Stat. (1947), § 649 (X), as amended; Laws 1949, No. 15.
Veterans' organizations	*Insignia.*—Unauthorized wearing or use of insignia, badges, etc., of a veterans' organization shall be punished by imprisonment for not more than 30 days, or a fine of $50, or both.	Stat. (1947), § 8332.
	Meeting places, etc.—Lease of State property in the city of Montpelier to national veterans' organizations for a nominal fee.	Laws 1949, No. 7.
	——— Towns may make appropriations for rental of rooms	Stat. (1947), § 3641.
	Relief to veterans, etc.—Certification of indigence of veterans for burial allowance.	Stat. (1947), § 7124.
	Tax exemption.—Exemption of real property of veterans' organizations	Stat. (1947), § 649 (II).
Veterans' service agency	State veterans broad	Stat. (1947), §§ 7169–7175.

VIRGINIA

Burial allowances and allied benefits.	*Burial.*—State allowance for funeral expenses of Confederate pensioners	Code Ann. (Michie and Sublett, 1942), § 2646.
	Grave care.—Appropriation to Confederate memorial associations for the care of graves of Conferate soldiers.	Laws 1946, ch. 230.
Civil relief and war emergency provisions.	Acknowledgments of legal instruments executed by members of the Armed Forces of the United States, validity.	Code Ann. (Michie and Sublett, Supp. 1948), § 5205a.
	Administration of estates of members of the Armed Forces listed as missing in action, captured by the enemy, etc. Termination of conservatorship.	Code Ann. (Michie and Sublett, Supp. 1948), § 5400b–5400e.
	A soldier in actual military service or a mariner or a seaman being at sea, may dispose of his personal estate as he might have done prior to statutory regulations.	Code Ann. (Michie and Sublett, 1942), § 5231.
	Extension of motor-vehicle operator's license during military service and for 6 months thereafter.	Code Ann. (Michie and Sublett, Supp. 1948), § 2154 (179) (c).
	—Extension of motor vehicle operator's license during period of military service outside State and for 6 months thereafter.	Laws 1952, ch. 397 (§ 46–377.1) (Code 1950, 1954 Supp.).
	Owner of motor vehicle in armed services may authorize member of immediate family to transfer title.	Code Ann. (Michie and Sublett, Supp. 1948), § 2154 (74a).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

VIRGINIA—Continued

Type of law	Résumé	Citation
Civil relief and war emergency provisions—Con.	Poll tax waived for members of Armed Forces in time of war; not necessary to register; poll tax waived for discharged servicemen to vote in next election.	Laws 1952, ch. 524 (§ 24-23.1-24-23.4) (Code 1950, 1954 Supp.).
	Powers of attorney granted by persons in the Armed Forces, effect of death.	Code Ann. (Michie and Sublett, Supp. 1948), § 2673 (184).
	Presumption of formal execution of wills made by persons in the military service.	Code Ann. (Michie and Sublett, Supp. 1948), § 5229b.
	Unused portion of annual truck license may be applied on a new license after demobilization.	Code Ann. (Michie and Sublett, Supp. 1948), § 2154 (84b).
Civil rights	Absentee registration and voting (expired July 1, 1948)	Code Ann. (Michie and Sublett, Supp. 1948), § 220 (41)-220 (57).
	Absentee voting by members of Armed Forces in time of war	Laws 1952, ch. 509; Laws 1954, ch. 523 (§ 24-345.1-24-345.15) (Code 1950, 1954 Supp.).
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Clerks of courts and the registrar of the bureau of vital statistics are required to furnish without charge to veterans, their dependents or representatives, certified copies of vital records, orders relating to guardianship, etc., for use in presenting claims to the United States Bureau of Pensions or the U. S. Veterans' Bureau.	Code Ann. (Michie and Sublett, 1942), § 5214e.
	——— The fee for a certified copy of the record of discharge papers is limited to 50 cents.	Code Ann. (Michie and Sublett, 1942), § 5214d.
	Recording of discharges.—Clerks of courts shall record, free of charge, the discharge certificate of any veteran of any war in which the United States has been engaged.	Code Ann. (Michie and Sublett, 1942), § 5214f.
	——— Recordation in the record book, Induction and Discharge Record, World War II, kept by the clerk of every circuit or corporation court, for the purpose of recording information relating to service in the Armed Forces of the United States.	Code Ann. (Michie and Sublett, Supp. 1948), § 3392a (4).
	——— The fee for recording discharge papers of World War I veterans in the World War Memorial Record is limited to 35 cents.	Code Ann. (Michie and Sublett, 1942), § 5214b-5214d.
	Service officers, etc.—Division of war veterans' claims. Appropriation	Laws 1945, ch. 56; Laws 1946, ch.

	for the preparation and prosecution of claims against the U. S. Veterans' Administration and other agencies on behalf of war veterans and their dependents and the surviving dependents of deceased war veterans. Biennium 1948–50: 1st year $203,667; 2d year, $208,231.	330; Laws 1948, ch. 552 (item 16).
Educational benefits; qualification for the professions and trades.	Admission to practice law upon application being made within 1 year after discharge or release from the Armed Forces.	Code Ann. (Michie and Sublett, Supp. 1948), § 3409a, as amended; Laws 1948, ch. 414.
	Licenses of insurance agents and solicitors may be renewed within 2 years following military service.	Code Ann. (Michie and Sublett, Supp. 1948), § 4234a.
	Obligations of teachers under State scholarships discharge by active military service.	Code Ann. (Michie and Sublett, 1942), § 997c.
Educational opportunities for children of veterans.	Educational aid for children of persons killed or totally and permanently disabled as a result of service in World War I or World War II. Amount: $150 per year, maximum for each child.	Code Ann. (Michie and Sublett, 1942, Supp. 1948), § 2672b–2672d.
	—Revised above provisions to cover children of veterans in any war thereafter.	Laws 1952, ch. 83 (§ 23-7.1) (Code 1950, 1954 Supp.).
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act. (Laws 1946, ch. 269, omits this provision.)	Code Ann. (Michie and Sublett, Supp. 1944), § 1887 (95).
	Increase of 5 and 10 points given veterans in ratings on examinations for positions in State service.	Code Ann. (Michie and Sublett Supp. 1948), § 585 (101).
	Removal of disability of holding office under or receiving pension from U. S. Government, thus permitting members of the Armed Forces to hold certain State offices during World War II.	Code Ann. (Michie and Sublett, Supp. 1948), § 290.
	—Amendment of above provisions without significant change	Laws 1950, p. 242; Laws 1952 (Ex. Sess.), ch. 21 (§ 2–27.1, 2–27.2) (Code 1950, 1954 Supp.).
	War-service credit under the State and public-school retirement systems	Code Ann. (Michie and Sublett, Supp. 1948), § 2672 (6a)–2672 (8).
Exemption from execution, garnishment, etc.	Money received as Confederate pension is exempt from levy, garnishment, or attachment.	Code Ann. (Michie and Sublett, 1942), § 2658.
Guardianship	Monthly payments of pension, compensation, insurance, or other benefits from the Veterans' Administration made to a trustee or guardian shall be considered as income and not principal.	Code Ann. (Michie and Sublett, Supp. 1948), § 5321a.
	Procedure for the rental or sale of lands of incompetent ex-service persons.	Code Ann. (Michie and Sublett, Supp. 1948), § 5334–5334a.
	Trustees for incompetent ex-service persons and beneficiaries of ex-service persons, for the purpose of receiving and administering benefits of compensation or insurance payable by the U. S. Government.	Code Ann. (Michie and Sublett, Supp. 1948), § 1050a.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

VIRGINIA—Continued

Type of law	Résumé	Citation
Homes (institutional)	Admission of Confederate veterans and their wives, and munitions workers to the R. E. Lee Camp Soldiers' Home.	Code Ann. (Michie and Sublett, 1942), § 60.
	Confederate Memorial Park dedicated to the perpetual occupancy and use of the R. E. Lee Camp Home for Confederate Veterans.	Laws 1934, ch. 371; Laws 1948, ch. 552 (item 304).
	Disposition of money and effects belonging to the inmates of Lee Camp Soldiers' Home who die intestate.	Code Ann. (Michie and Sublett, 1942), § 2672.
Hospital benefits; artificial limbs.	Commitment and transfer of incompetent veterans to State or Federal hospitals.	Code Ann. (Michie and Sublett, Supp. 1948), § 1020.
	Establishment and operation of limited banking facilities at hospitals operated by the Veterans' Administration.	Code Ann. (Michie and Sublett, Supp. 1948), § 4149 (3a).
	Provision for artificial limbs, or compensation in lieu thereof, for Civil War veterans.	Code Ann. (Michie and Sublett, 1942), §§ 2668–2671.
Housing	Housing projects for World War II veterans	Code Ann. (Michie and Sublett, Supp. 1948), § 3145 (26a).
Loans, contracts of minors, etc.	Life-insurance companies may invest funds in loans secured by mortgages on real estate to the extent guaranteed under the Servicemen's Readjustment Act.	Code Ann. (Michie and Sublett, Supp. 1948), § 4258a.
	Removal of minority disability of veterans eligible for guaranty of credit under the Servicemen's Readjustment Act.	Code Ann. (Michie and Sublett, Supp. 1948), § 5760a.
Pensions	Pensions to Confederate veterans, their widows, hospital matrons, and servants.	Code Ann. (Michie and Sublett, 1942), §§ 2642–2672a.
	Supplemental pensions for certain needy widows of Confederate veterans who are inmates of institutions receiving support from the State.	Laws 1945 Ex., ch. 29.
	Supplementary pensions for every ex-Confederate soldier, sailor, or marine now pensioned by the State.	Laws 1945 Ex., ch. 77.
Records, relics, etc.	Induction and discharge records relating to service in the Armed Forces during World War I required to be kept by clerks of court in a record book kept for the purpose and known as World War Memorial Record.	Code Ann. (Michie and Sublett, 1942), § 5214a–5214c.
	Induction and discharge records relating to service in the Armed Forces during World War II required to be kept by clerks of court in a record book kept for the purpose and known as Induction and Discharge Record, World War II.	Code Ann. (Michie and Sublett, Supp. 1948), § 3392a.

	Roster of camps of Confederate veterans recorded by clerks of court	Code Ann. (Michie and Sublett, 1942), § 5214.
	3 Confederate flags returned to Virginia by the State of Michigan to be kept and preserved by the Confederate Memorial Institute.	Laws 1942, p. 991.
	World War II History Commission required to collect, assemble, edit, and publish information and material relating to the contributions made by Virginia and Virginians during World War II.	Code Ann. (Michie and Sublett, Supp. 1948), § 585 (a1)–585 (a4).
Relief and rehabilitation	Tax levy in local units to provide aid for Confederate veterans or their widows.	Code Ann. (Michie and Sublett, 1942), §§ 2662–2667.
Tax and license fee exemptions.	*Income tax.*—Abatement of penalties and interest during military service and for 1 year after termination of service. Expires June 30, 1948.	Code Ann. (Michie and Sublett, Supp. 1948), Tax Code, § 373 (a1).
	——— Exemption of military compensation during the taxable years 1942–45.	Code Ann. (Michie and Sublett, Supp. 1948), Tax Code, § 24 (h).
	——— Exemption of military compensation for active service in combat zone after Dec. 31, 1950, and prior to Jan. 1, 1956, or while hospitalized from such service between same dates to extent compensation is excludable under Federal income-tax laws.	Laws 1952, ch. 447; Laws 1954, ch. 528 (§ 58–78.1) (Code 1950, 1954 Supp.).
	——— Exemption of pensions received from the United States or the the State on account of military service.	Code Ann. (Michie and Sublett, 1942), Tax Code, § 24.
	Inheritance tax.—Exemption to veterans' organizations	Code Ann. (Michie and Sublett, 1942), Tax Code, § 98.
	Poll tax.—Exemption of those pensioned by the State for military services.	Code Ann. (Michie and Sublett, 1942), Tax Code, § 22.
	Property tax.—Abatement of penalties and interest during military service and for one year after termination of service. Expired June 30, 1948.	Code Ann. (Michie and Sublett, Supp. 1948), Tax Code, § 373 (a1).
	——— Exemption of property of veterans' association	Code Ann. (Michie and Sublett, Supp. 1948), Tax Code, § 435.
	Property, income, and capitation taxes.—Abatement of penalties and interest on taxes assessed after Jan. 1, 1954, for period of military service plus 1 year.	Laws 1954, ch. 483 (§ 58–965.1) (Code 1950, 1954 Supp.).
Uniforms	Veterans may wear, upon occasions of ceremony, the uniform of the highest grade held in the Regular or Volunteer service.	Code Ann. (Michie and Sublett, 1942), § 2673 (105).
Veterans' organizations	*Insignia, etc.*—Prohibits the unlawful use or wearing of any insignia or emblem or button of the American Legion.	Code Ann. (Michie and Sublett, 1942), § 4719.
	——— Provides for the registration of names, badges, etc., of veterans' organizations and declares that the unauthorized use or wearing of insignia is a misdemeanor and punishable by a fine not exceeding $100 or in case of default, 60 days in jail.	Code Ann. (Michie and Sublett, 1942), § 4302b–4302h.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

VIRGINIA—Continued

Type of law	Résumé	Citation
Veterans' organizations—Continued.	*Meeting places, etc.*—Armory privileges	Code Ann. (Michie and Sublett, 1942), § 2673 (116).
	——— Payment of expenses of veterans attending the annual reunion of the United Confederate Veterans.	Code Ann. (Michie and Sublett, 1942), § 61c.
	——— Quarters in State office building for all organizations composed entirely of war veterans.	Code Ann. (Michie and Sublett, Supp. 1948), § 410b.
	Tax exemption.—Exemption of real and personal property of veterans' organizations.	Code Ann. (Michie and Sublett, Supp. 1948), Tax Code, § 435.
	——— Property which passes to posts or organizations of veterans is exempt from inheritance and gift taxes.	Code Ann. (Michie and Sublett, 1942), Tax Code, § 98.
Veterans' service agency	Commission of veterans' affairs; first created by resolution in 1945; established and powers, etc., outlined in 1950 law.	Laws 1950, pp. 606, 607 (§ 9–85 to 9–87) (Code 1950, 1954 Supp.).
	Division of war veterans' claims	Laws 1945, ch. 56; Laws 1946, ch. 330; Laws 1948, ch. 552 (item 16).

WASHINGTON

Bonus	*World War I.*—Amount: $15 for each month of active service	Laws 1920 Ex., ch. 1; amended Laws 1923, ch. 35.
	World War II.—Amount: $10 for each month of domestic service; $15 for each month of foreign service.	Laws 1949, ch. 180.
	—Amendment of above provisions. For details, see Sec. b on "Veterans' Bonus Legislation," p. 342.	Rev. Code of Wash. (1953), ch. 73.32; Laws 1955, ch. 325.
	Korean conflict.—Bonus to veterans who served during the period from June 27, 1950, through July 26, 1953. For details, see sec. B on "State veterans' bonus legislation," pp. 342, 343.	Laws 1955, ch. 292.
Burial allowance and allied benefits	*Burial.*—County allowance for the burial of indigent veterans, their wives, husbands, minor children, widows, or widowers. Relatives or friends may be allowed to conduct the funeral.	Code (Pierce, 1943) § 932–41, as amended; Laws 1949, ch. 15.

	——— Plots in the veterans' cemetery at Olympia available, free of charge, for the burial of veterans.	Laws 1937, ch. 36, § 2.
	——— The superintendents of Washington veterans' home and Washington soldiers' home and colony to provide for burial of deceased members in cemeteries of the homes; does not prevent relatives from assuming jurisdiction of such deceased persons.	Laws 1955, ch. 247.
	Grave care and registration.—Contracts to provide for perpetual care of the State veterans' plot in the Masonic Cemetery at Olympia.	Laws 1937, ch. 36, § 1.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Code (Pierce, Supp. 1945), § 498–13.
	Directors or officers of a corporation granted leaves of absence for military service exempt from liability for acts of the corporation.	Code (Pierce, 1943), § 445–1.
	Evidence of death or other status of persons missing in action	Code (Pierce, Supp. 1945), § 38d–11 to 38d–17.
	Limitations of actions affecting persons in the military service	Code (Pierce, 1943), § 73–35.
	Motor vehicle operators' licenses continued in force without renewal, during military service and for 90 days following discharge.	Code (Pierce, 1943), § 289–24.
	Powers of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Code (Pierce, Supp. 1945), § 746p–51 to 746p–59.
	Soldiers' and Sailors' Civil Relief Act of 1940 (54 U. S. Stats. 1178–1191) applicable in proper cases in all courts of the State.	Code (Pierce, 1943), § 746r–9.
	Testamentary capacity of service men 18 years of age or over	Code (Pierce, 1943), § 219–1.
Civil rights	Absentee registration and voting (repealed Laws 1947, ch. 196)	Code (Pierce, Supp. 1945), § 534–51 to 534–109.
	Certified copies of recorded discharge are prima facie proof for all purposes of the services rendered, citizenship, place and date of birth.	Code (Pierce, 1943), § 477–64a.
Claims; assistance in obtaining benefits, safekeeping of papers.	*Public-record certification.*—County clerks and auditors authorized to furnish free of charge to the legal representative, surviving spouse, child, or parent of any deceased veteran certified copies of marriage certificates, decrees of divorce or annulment, or other documents affecting the marital status of such veteran whenever any such document shall be required in connection with any claim pending before the U. S. Veterans Bureau or other Government agency administering benefits to war veterans.	Laws 1949, ch. 16.
	Public-record certification.—The State registrar shall furnish without charge certified copies of birth or death certificates to veterans of the Spanish-American War, or of World Wars I and II, or a dependent mother or father, for use in connection with a claim for compensation or pension pending before the Veterans' Administration.	Code (Pierce, Supp. 1945), § 806–39.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

WASHINGTON—Continued

Type of law	Résumé	Citation
Claims; assistance in obtaining benefits, safekeeping of papers—Con.	*Recording of discharges.*—Honorable discharges of veterans of World Wars I and II and of the Spanish-American War recorded free of charge.	Code (Pierce, 1943), § 477-63 to 477-64a.
	Service officers, etc.—The Veterans' Rehabilitation Council shall furnish information, advice, and assistance to veterans.	Laws 1947, ch. 110, § 3.
Educational benefits; qualification for the professions and trades.	Exemption of certain veterans of World War I and World War II from payment of general and special tuition fees at the University of Washington.	Code (Pierce, 1943), § 911-39, as amended; Laws 1947, ch. 46.
	Professional and occupational licenses continued in force and effect during military service and for 6 months after termination of active service.	Code (Pierce, Supp. 1945) § 746m-1.
	Provision for credits in any law school in the State by reason of service in the Armed Forces of the United States.	Laws 1947, ch. 252.
	School districts shall establish and maintain vocational and general educational programs for veterans.	Code (Pierce, Supp. 1945), § 890e-11 to 890e-19.
	World War II veterans who are graduates of accredited law schools admitted to practice without examination.	Code (Pierce, Supp. 1945), § 273-14 to 273-14 (29).
Educational opportunities for children of veterans.	Educational aid for children of parents lost in action or totally incapacitated in military service of the United States. Amount: $250 maximum for any 1 person in any 1 year. Appropriation of $10,000.	Code (Pierce, 1943), § 932-51 to 932-53, as amended; Laws 1947, ch. 224.
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act. (Repealed Laws 1945, ch. 35.)	Code (Pierce, 1943), § 746x-1 to 746x-13.
	Directors or officers of corporation granted leaves of absence for military service exempt from liability for acts of the corporation.	Code (Pierce, 1943), § 445-1.
	Entrance credit on fire service examinations	Code (Pierce, 1943), § 389-9 (c).
	Entrance credit on police examinations	Code (Pierce, 1943), § 390-9 (c).
	Leaves of absence for elective and judicial officers; not to extend for any elective position beyond term for which elected.	Laws 1953, ch. 212 (§§ 73.16.041, 73.16.051, 73.16.061) (Rev. Code).
	Preference in the selection of members of the Veterans' Rehabilitation Council.	Laws 1947, ch. 110, § 1.

	Preference (10 percent) to veterans in competitive examinations for public offices, positions or employment in the State and all its political subdivisions, and all municipal corporations.	Code (Pierce, Supp. 1945), § 932-50, as amended; Laws 1949, ch. 134.
	—Above provisions extended to veterans of Korean conflict	Laws 1953 (Ex. Sess.), ch. 9 (§ 41.04.010) (Rev. Code).
	Preference to veterans and their widows in public departments and on public works of State and county.	Code (Pierce, 1943), § 932-47 to 932-49.
	Preference to veterans for appointment and employment by the liquor control board.	Code (Pierce, 1943), § 678-15, as amended; Laws 1947, ch. 113, § 2.
	Reinstatement of officers and employees of the State and local units, and privately employed persons without loss of seniority rights if application for reinstatement is made within 40 days after being relieved from military duty.	Code (Pierce, 1943), § 746r-1 to 746r-15.
	Reinstatement of other than temporary employees in private employment in former or like position; if physically unable to fill former position to another position; retention of seniority, status, and pay; employer need not reemploy under certain conditions.	Laws 1953, ch. 212 (§§ 73.16.031, 73.16.033, 73.16.035) (Rev. Code).
	War-service credit in computing retirement benefits for judges of the supreme and superior courts.	Code (Pierce, 1943), § 772-1.
	War-service credit under the city employees' retirement system	Laws 1947, ch. 71, § 12 (d).
	War-service credit under the State employees' retirement system	Laws 1947, ch. 274, § 18, as amended; Laws 1949, ch. 240, § 12.
	War-service credit under the State patrol retirement system	Laws 1947, ch. 250, § 2.
	War-service credit under the State teachers' retirement system	Laws 1947, ch. 80, § 26.
	War-service credit up to 5 years, to members of police force in first-class cities under the retirement law.	Code (Pierce, Supp. 1945), § 373-7.
Exemption from execution, garnishment, etc.	Money received as pension from United States is exempt from execution, attachment, or seizure under any legal process whatever.	Code (Pierce, 1943), § 50-13.
General extension of benefits.	Veterans' benefits and advantages available only to persons who served in full military or naval service.	Laws 1947, ch. 142.
Guardianship	Notice of certain proceedings under the guardianship laws to any agency, bureau or department of the U. S. Government through which any compensation, insurance, pension, or other benefit is payable.	Code (Pierce, 1943), § 206-51.
Homes (institutional)	Admission of veterans, their wives, or widows to a soldiers' home or colony.	Code (Pierce, 1943) § 932-1 to 932-27 as amended; Laws 1947, ch. 190.
	Occupational therapy and hobby-promotion programs at various institutions.	Laws 1949, ch. 114.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

WASHINGTON—Continued

Type of law	Résumé	Citation
Hospital benefits	Admission to the hospital at the State soldiers' home for temporary care.	Code (Pierce, 1943), § 932–3, as amended; Laws 1947, ch. 190,
	Facilities for veterans at McKay Memorial Hospital	Code (Pierce, Supp. 1945), § 636–77, as amended; Laws 1947, ch. 178.
Land settlement benefits	Preference to veterans under the Land Settlement Act	Code (Pierce, 1943), § 252–3 to 252–21.
Loans, contracts of minors, etc.	Loans by banks and other financial institutions pursuant to Servicemen's Readjustment Act.	Code (Pierce, Supp. 1945), § 312–7; 453–381; 453–383, as amended; Laws 1949, ch. 20, § 6; § 663–51.
	Veterans loan insurance fund created to guarantee loans made pursuant to provisions of the Servicemen's Readjustment Act. Appropriation of $5 million.	Code (Pierce, Supp. 1945), § 932j–1 to 932j–15.
Relief and rehabilitation	County aid to veterans and their families	Code (Pierce, 1943; Supp. 1945), § 932–29 to 932–45, as amended; Laws 1947, ch. 180.
	Powers and duties of the director of finance, budget, and business and the supervisor of veterans' loan insurance in administering the law governing the veterans loan insurance fund.	Code (Pierce, Supp. 1945), § 932j–1 to 932j–15.
	Powers of the county statistics commissions in preparation for postwar rehabilitation of veterans. (Effective until Jan. 1, 1947.)	Code (Pierce, Supp. 1945), § 932s–51 to 932s–71.
	Provision for occupational therapy and hobby promotion programs at veterans' institutions.	Laws 1949, ch. 114.
	The Veterans' Rehabilitation Council shall coordinate all programs and services in the field of veterans' claims service, education, health, vocational guidance and placement, and welfare not provided by some other agency of the State or of the Federal Government.	Laws 1947, ch. 110.
Tax and license fee exemptions.	*Business tax, etc.*—Exemption from payment of license fees on any business established under provisions of the Servicemen's Readjustment Act.	Code (Pierce, Supp. (1945), § 728–61.
	——— Exemption of gross sales or the gross income received by corporations whose principal purposes are to furnish volunteer aid	Code (Pierce, Supp. 1945), § 965–17.

	——— Exemption of gross sales or the gross income received by corporations whose principal purposes are to furnish volunteer aid to members of the Armed Forces and to carry on national and international relief.	Code (Pierce, Supp. 1945), § 965–17.
	Compensation tax.—Exemption of corporations whose principal purposes are to furnish volunteer aid to members of the Armed Forces and to carry on national and international relief.	Code (Pierce, Supp. 1945), § 967–5 (i), as amended; Laws 1949, ch. 228, § 8.
	Inheritance tax.—Exemption of gifts to veterans' organizations	Code (Pierce, 1943), § 974–11, as amended; Laws 1949, ch. 140.
	——— Exemption of war-risk insurance	Code (Pierce, 1943), § 974–17.
	Motor vehicles.—Free motor vehicle licenses may be issued to disabled World War II veterans who have obtained automobiles pursuant to Federal law providing cars for paraplegics.	Laws 1949, ch. 178.
	Peddler's license.—Exemption of any soldier, sailor, or marine from payment of fees.	Code (Pierce, Supp. 1945), § 728–61, 728–63.
	Property tax.—Exemption of property of veterans' associations	Code (Pierce, 1943), § 979–403.
	Sales tax.—Exemption to corporations whose principal purposes are to furnish volunteer aid to members of the Armed Forces and to carry on national and international relief.	Code (Pierce, Supp. 1945), § 982–9 (h), as amended; Laws 1949, ch. 228, § 5.
Transportation, motor vehicle, etc., privileges.	Common carriers may provide free or reduced rate transportation to inmates of soldiers' homes.	Code (Pierce, 1943), § 820–19.
	Free motor vehicle licenses may be issued to disabled veterans of World War II who have obtained automobiles pursuant to Federal law providing cars for paraplegics.	Laws 1949, ch. 178.
Veterans' organizations	*Corporate rights, etc.*—Selecting members of Veterans' Rehabilitation Council.	Laws 1947, ch. 110, § 1.
	Meeting places, etc.—Armory privileges	Code (Pierce, 1943), § 736–497, as amended; Laws 1949, ch. 125.
	——— Counties and cities shall furnish free quarters for exclusive use of nationally recognized veterans' organizations.	Code (Pierce, Supp. 1945), § 932–32.
	Relief to veterans, etc.—Appropriation (1937) of $5,000 to the Disabled American Veterans of the World War for assisting veterans in prosecuting claims.	Code (Pierce, 1943), § 932–55 to 932–57.
	——— County aid to veterans and their families through veterans' organizations.	Code (Pierce, 1943; Supp. 1945), § 932–29 to 932–45, as amended; Laws 1947, ch. 180.
	Tax exemptions.—Exemption of gifts to any veterans' organization from inheritance tax.	Code (Pierce, 1943), § 974–11, as amended; Laws 1949, ch. 140.
	——— Exemption of realty and personalty of veterans' organizations from State, county, and district taxation.	Code (Pierce, 1943), § 979–403.
Veterans' service agency	Veterans' Rehabilitation Council	Laws 1947, ch. 110.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

WEST VIRGINIA

Type of law	Résumé	Citation
Bonus	*World War I and World War II.*—Constitutional amendment ratified, by referendum, Nov. 7, 1950. Amount: $10 per month for domestic service, $300 maximum; $15 per month for foreign service, $400 maximum.	Laws 1949, ch. 19.
	—Amendment of above provisions. For details, see sec. B on State Veterans' Bonus Legislation, p. 343.	Laws 1951, ch. 197; Laws 1953, ch. 176; Laws 1955, ch. 128.
	Korean conflict.—Bonus to veterans who served during the period from June 27, 1950, through July 27, 1953, subject to referendum in 1956.	Laws 1955, ch. 23.
Burial allowances and allied benefits.	*Burial.*—County shall provide for the burial of indigent veterans, but burial may not be in a cemetery or cemetery plot used exclusively for the burial of indigent persons.	Code Ann. (Michie, 1949), § 626 (102).
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Code Ann. (Michie, 1949), § 3950 (1).
	Administration of estates of members of the Armed Forces presumed to be dead. Spouse may remarry after the expiration of 2 years.	Code Ann. (Michie, 1949), § 4233 (1).
	Free hunting and fishing privileges, both State and county, to members of the Armed Forces on leave or furlough.	Code Ann. (Michie, 1949), § 2274 (1).
	—Amendment of above provisions without significant change	Laws 1953, ch. 105 § 2274 (1)) (Ann. Code 1949, 1953 Supp.).
Civil rights	Absentee voting	Laws 1951, ch. 90 (§ 149 (1) to 149 (18)) (Ann. Code 1949, 1953 Supp.).
	Eligibility of discharged veterans of World War II to hold public office in municipalities.	Code Ann. (Michie, 1949), § 477.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Pub ic record certification.*—Free copies of public records for wards of the United States Veterans' Administration, under Uniform Guardianship Act.	Code Ann. (Michie, 1949), § 4299.
	—— Free copies of public records to veterans or their dependents when needed to obtain benefits from the Federal or State Governments.	Code Ann. (Michie, 1949), § 5230 (1).

	—— The State registrar is required to furnish free copies of birth and death records to State and county welfare departments and to organized charities for use in presenting claims to the United States or the West Virginia Relief Compensation Department.	Code Ann. (Michie, 1949), § 1341.
	Recording of discharges.—Recordation of honorable discharges free of all charges.	Code Ann. (Michie, 1949, § 580) (i).
	Service officers, etc.—The department of veterans' affairs shall assist veterans, their widows, dependents, and orphans in securing benefits to which they may be entitled under Federal or State laws.	Code Ann. (Michie, 1949), § 626 (173).
Educational benefits, qualification for the professions and trades.	County boards of education may enter into contracts with the War Veterans' Administration for the education of veterans in special classes of the elementary and high schools of the county. Special provision is made for adult education under the supervision of the State superintendent of schools.	Code Ann. (Michie, 1949), § 1780 (1)–1780 (3).
	Renewal of teachers' certificates after termination of military service	Code Ann. (Michie, 1949), § 1834 (1).
Educational opportunities for children of veterans.	Aid for resident children of soldiers, sailors, or marines who died while serving in the Armed Forces during World War I or World War II. Amount: $300 per year for each child.	Code Ann. (Michie, 1949), § 1905 (1)–1905 (4).
Employment preferences, privileges, etc.	Benefit rights under the Unemployment Compensation Act	Code Ann. (Michie, 1949), § 2366 (94a).
	Credit for military service in World War II to members of a municipal fire or police department under the retirement law.	Code Ann. (Michie, 1949), § 545.
	—Extends above credit for service provisions to military service due to conscription or during hostilities.	Laws 1951, ch. 138; Laws 1953, ch. 135 (§ 545) (Ann. Code 1949, 1953 Supp.).
	Credit for military service to applicant for registration as pharmacist	Code Ann. (Michie, 1949), § 2897.
	Leaves of absence for public officers entering military service; preservation of status and merit rating.	Code Ann. (Michie, 1949), § 354 (2)–354 (5).
	Preference rating of veterans on written examinations for positions in State departments filled under nonpartisan merit system.	Code Ann. (Michie, 1949), § 354 (10).
	Service allowance in determining teachers' salaries	Code Ann. (Michie, 1949, § 1806.
	World War II service credit to members of the department of public safety under the State retirement system.	Code Ann. (Michie, 1949), § 1264a.
	War-service credit to teachers under the State teachers' retirement system.	Code Ann. (Michie, 1949), § 1846 (17).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

WEST VIRGINIA—Continued

Type of law	Résumé	Citation
Guardianship	Uniform Veterans' Guardianship Act with modifications. Provides for the appointment of a guardian of an incompetent veteran or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Code Ann. (Michie, 1949), §§ 4287–4304.
	—Amendment of provisions without significant change	Laws 1953, ch. 7 (§ 4300) (Ann. Code 1949, 1953 Supp.).
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under the Uniform Guardianship Act.	Code Ann. (Michie, 1949), § 4300.
Loans, contracts of minors etc.	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Code Ann. (Michie, 1949), § 4754 (1).
	—Provision removes minority disability of spouse of veteran	Laws 1953, ch. 72 (§ 4754 (1)) (Ann. Code 1949, 1953 Supp.).
Medals	Distinguished service medal may be awarded to any citizen of the State who served, or shall hereafter serve, in the Armed Forces of the United States in time of war.	Code Ann. (Michie, 1949), § 1236 (1)–1236 (10).
Records	Adjutant general authorized to prepare and publish in book form a complete roster of all West Virginia soldiers, sailors, and marines who have served with the United States Armed Forces in recent wars.	Code Ann. (Michie, 1949), § 650–653.
Tax and license fee exemptions.	*Amusement tax.*—Certain veterans' organizations are exempt from license taxes and fees for holding boxing, sparring, or wrestling contests.	Code Ann. (Michie, 1949), § 2833 (17).
	Poll tax.—Exemption of Civil War veterans	Code Ann. (Michie, 1949), § 751.
	Professional and occupational licenses.—Remission of all annual license or registration fees during active service in the Armed Forces.	Code Ann. (Michie, 1949), § 2849.
	Property tax.—Estates of certain deceased veterans of World War II exempt from payment of forfeiture for failure to make return of property for taxation for the year 1941–46.	Code Ann. (Michie, 1949), § 679 (1).
Veterans' organizations	*Corporate rights.*—Powers of veterans' organizations under the law regulating benevolent associations.	Code Ann. (Michie, 1949), § 3520.
	Insignia.—Prohibits the registration of an emblem or other insignia which resembles that of any veterans' organization so as to be calculated to deceive.	Code Ann. (Michie, 1949), § 3520 (7).

	Insignia.—Prohibits the registration of an emblem or other insignia which resembles that of any veterans' organization so as to be calculated to deceive.	Code Ann. (Michie, 1949), § 3526 (7).
	Records.—Copies of roster of West Virginia soldiers, sailors, and marines in recent wars furnished to veterans' organizations.	Code Ann. (Michie, 1949), § 653.
	Tax exemptions.—Certain veterans' organizations are exempt from license taxes and fees for holding boxing, sparring, or wrestling contests.	Code Ann. (Michie, 1949), § 2833 (17).
	——— Exempts from property tax all property belonging to benevolent associations not conducted for private profit.	Code Ann. (Michie, 1949), § 678.
Veterans' service agency	Department of Veterans' Affairs. Advisory Council	Code Ann. (Michie, 1949), § 626 (165)–626 (179).
	—Amendment of provisions without significant change	Laws 1951, ch. 195 (§ 626 (169)) (Ann. Code 1949, 1953 Supp.).

WISCONSIN

Bonus	*World War I.*—Amount $10 for each month in service; minimum $50. (Time for filing claims expired July 1, 1944.)	Laws 1919, ch. 667; Laws 1919 Ex., ch. 5; Laws 1923, ch. 133; Laws 1943, ch. 202.
	World War II.—(Rejected on referendum, Nov. 2, 1948)	Laws 1947, p. 1310.
Burial allowances and allied benefits.	*Burial.*—County allowance for the burial of indigent veterans, their wives and widows. Burial may not be in potter's field.	Stat. (1945), § 45.16–45.18.
	——— If a veteran dies leaving an estate of less than $1,000, exclusive of benefits due him or his heirs from the United States, his estate shall not be liable for more than $100 for burial expenses in addition to the amount allowed by the United States for his burial.	Stat. (1947), § 313.15 (4) (b).
	Grave care and registration.—County provision for the care of the graves of soldiers, their wives, and widows, when care is not otherwise provided for.	Stat. (1947), § 45.185.
	——— The State department of veterans' affairs is required to compile a record of veterans' burial places.	Stat. (1947), § 45.42.
	Headstones.—Counties may provide appropriate metal markers for the graves of soldiers buried within certain townships or municipalities.	Stat. (1947), § 59.07 (14a).
	——— The county shall apply to the United States for a proper headstone and have the headstone set in place.	Stat. (1947), § 45.18.
Civil relief and war emergency provisions.	Acknowledgements of written instruments executed by members of the Armed Forces of the United States, validity.	Stat. (1947), §§ 235.19, 235.255, 329.11–329.14.
	Administration of estates of absentees in the Armed Forces. Termination of receivership.	Stat. (1947), § 268.23–268.31.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

WISCONSIN—Continued

Type of law	Résumé	Citation
Civil relief and war emergency provisions—Con.	Antenuptial examinations (including Wassermann tests) required of marriage applicants may be made and certified by physicians serving in the Armed Forces.	Stat. (1947), § 245.10 (6).
	Civil Relief Act	Stat. (1947), § 21.80.
	Courts shall, where necessary, appoint an attorney to represent a person absent in the Armed Forces.	Stat. (1947), § 324.29 (4).
	Disposition of undistributed money and property held by an administrator or other court officer when the legatee or heir or other person entitled thereto is a member of the Armed Forces.	Stat. (1947), § 331.42.
	Protection of insurance benefits under the State life fund	Stat. (1947), § 210.05 (19).
	Protection of persons acting under power of attorney	Stat. (1947), §§ 235.54, 243.06.
	Suspension of powers of fiduciaries during war service	Stat. (1947), § 112.02.
	Suspension of powers of guardians during military service	Stat. (1947), § 319.06.
	Temporary motor-vehicle registration permits to persons in active military service, free of charge. Applicable to motor vehicles owned or designated by such persons.	Stat. (1947), § 85.01 (4) (b).
	Testamentary capacity of minors in the military or naval forces of the United States.	Stat. (1947), §§ 238.01, 238.05.
Civil rights	Absentee registration and voting—1945, 1946, 1947. (Repealed 1947, ch. 483, § 4.)	Stat. (1945), § 11.90.
	Restoration of civil rights to paroled convicts honorably discharged from military service.	Stat. (1947), §§ 57.071, 57.078.
Claims; assistance in obtaining benefits; safe keeping of papers.	*Public-record certification.*—Certified copies of public records furnished free of charge by clerks of courts, registers of deeds, and other public officers.	Stat. (1947), § 59.575.
	——— Free copies of public records for wards of the Veterans' Administration.	Stat. (1947), § 319.50 (16).
	Recording of discharge papers.—Discharge papers are recorded free of charge.	Stat. (1947), § 45.21.
	Service officers, etc.—County veterans' service officer shall assist veterans and their dependents in obtaining benefits to which they may be entitled.	Stat. (1947), § 45.43.

	Service officers, etc. County veterans and their dependents in obtaining benefits to which they may be entitled.	
	——— The Wisconsin department of veterans' affairs shall assist veterans in securing all benefits to which they may be entitled under State and Federal laws.	Stat. (1947), § 45.35 (7) (7a).
Educational benefits; qualification for the professions and trades.	Diplomas to high-school seniors and credits to seniors of any county rural normal school or teachers' college upon entering military service during the school year.	Stat. (1947), § 40.90.
	Educational bonus for veterans of World War I	Stat. (1947), §§ 20.036 (1) (a), 45.39.
	Exclusion of military service from time requirements of embalmer's license law and suspension of certain regulations governing a registered apprentice.	Stat. (1947), § 156.07, 156.095, 156.11.
	Federal aid for vocational and adult education	Stat. (1947), §§ 20.33 (8) (b), 41.215.
	Free tuition for veterans attending schools of vocational and adult education. Local boards may receive funds from the U. S. Veterans' Administration.	Stat. (1947), § 41.18–41.19 as amended; Laws 1949, ch. 153.
	Free tuition to those taking university courses while in the military service.	Stat. (1947), §§ 20.41 (26), 36175 (1) (2).
	—Provision includes wives and children; makes certain exceptions for under 1 year's residence.	Laws 1953, ch. 271 (§§ 36.16 (1) (ab), 37.11 (8a), 4126, 4130) (Rev. Stat. 1947).
	On-the-farm training as authorized by Federal laws may be provided by school districts with high schools and local boards of vocational and adult education.	Laws 1953, ch. 169 (§§ 20.33 (8) (b), 40.89 (6), 41.19 (1)) (Rev. Stat. 1947).
	Physicians, surgeons, and osteopaths exempt from annual registration while serving in the armed forces of the United States.	Stat. (1947), § 147.175.
	Renewal of barbers' licenses after termination of war service	Stat. (1947), § 158.11 (3), as amended; Laws 1949, ch. 312, § 4–5.
	University extension courses for veterans of World War I	Stat. (1947), § 37.32.
	University extension courses for veterans of World War II	Stat. (1947), § 36.175 (3).
	Veterans may be reimbursed for costs of correspondence and extension courses from University of Wisconsin.	Laws 1953, ch. 41 (§ 45.396 (3)) (Rev. Stat. 1947).
	War-service credit to out-of-State attorney making application for admission to the bar.	Stat. (1947), § 256.28 (3).
Educational opportunities for children of veterans, etc.	Department of veterans' affairs may lend for educational purposes not more than $1,000 to unmarried widow for her or minor child of veteran whose death was service connected.	Laws 1953, ch. 40 (§ 45.35 (8b)) (Rev. Stat. 1947).

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

WISCONSIN—Continued

Type of law	Résumé	Citation
Educational opportunities for children of veterans, etc.—Continued.	Educational bonus for each child whose parent was killed while serving in the armed forces of the United States or died of wounds or disease, traceable to World War service. Amount: $30 per month while in regular attendance as a student but not to exceed $1,080 per child.	Stat. (1947), § 45.39.
	Provision regarding free tuition for wives and children of servicemen taking university courses.	Laws 1953, ch. 271 (§§ 36.16 (1) (ab), 37.11 (8a) 4126, 4130) (Rev. Stat. 1947).
Employment preferences, privileges, etc.	County veterans' service officers shall be veterans	Stat. (1947), § 45.43.
	Custodian of memorial hall in the State capitol shall be a veteran	Stat. (1947), § 45.04, as amended; Laws 1949, ch. 405, § 30.
	Four members of board of veterans' affairs consisting of the Governor and 6 members, shall be veterans.	Stat. (1947), § 45.35. (2).
	Leaves of absence for city or village or school district officers and employees in time of war; reinstatement and preservation of pension rights.	Stat. (1947), §§ 17.035, 66.52.
	Members of the county veterans' service commission shall be veterans	Stat. (1947), § 45.12.
	Physical disability of veteran shall not disqualify him for public employment if such disability does not handicap him in the performance of his duties.	Stat. (1947), § 21.705.
	Preference of 5 and 10 points to veterans upon examination for employment by police and fire departments.	Stat. (1947), § 62.13 (4) (d).
	Preference to veterans in civil service in Milwaukee county or city	Stat. (1947), § 16.35 (2), 16.62.
	Preference to veterans in the State civil service. Age restrictions not applicable to veterans.	Stat. (1947), § 16.18.
	Preference to veterans under civil service in cities and villages	Stat. (1947), § 66.19.
	Preservation of status and seniority rights of classified civil-service employees during military service; reemployment upon termination of active service.	Stat. (1947), § 16.276, as amended; Laws 1949, ch. 641, § 1.
	Preservation of teachers' retirement rights; war-service credit	Stat. (1947), §§ 38.24 (12) (1), 42.45 (2), 42.51 (1), as amended; Laws 1949, ch. 262, § 6.
	Reinstatement of judges upon termination of military service	Stat. (1947), § 17.21 (2) (b).

	Reinstatement of judges upon termination of military service	Stat. (1947), § 17.21 (2) (b).
	Reinstatement of officers and employees of the State and local units and of any private or other employer upon termination of military service.	Stat. (1947), § 21.70, as amended; Laws 1949, ch. 299.
	—Provisions extended to include service under Selective Service Act of 1948 and service during Korean conflict.	Laws 1951, ch. 719 (§§ 16.276, 21.70, 66.52) (Rev. Stat. 1947).
	Unemployment compensation benefits for veterans of Korean conflict	Laws 1953, ch. 7 (§ 108.061) (Rev. Stat. 1947).
	War-service credit to persons registered as assistant pharmacists upon making application to take examination for registered pharmacist.	Stat. (1947), § 151.02 (d).
	War-service credit under the municipal retirement law	Stat. (1947), § 66.904, as amended; Laws 1949, ch. 299, § 2.
	—Provisions extended to service during Korean conflict	Laws 1951, ch. 719 (§ 66.904) (Rev. Stat. 1947).
	War-service credit under the retirement law for firemen in cities of the first class.	Laws 1949, ch. 505.
	War-service credit under the retirement law for policemen in cities of the first class.	Laws 1949, ch. 506.
	War-service credit under the State employes' retirement system; transfer of benefits in accordance with § 66.904.	Stat. (1947), § 42.71.
Exemption from execution, garnishment, etc.	Money received as pension, compensation, Government insurance or adjusted compensation from the United States on account of military or naval service or administered by the Veterans' Administration.	Stat. (1947), § 272.18 (24).
	Papers of any soldier, sailor, or marine derived from military or naval service or adjusted compensation, pension, citation, medal, or badge, are exempt from innkeeper's lien.	Stat. (1947), § 289.43 (2).
Guardianship	Appointment of guardians of minors in the military service	Stat. (1947), § 319.02 (1).
	Compensation, etc., to parents, brothers and sisters of incompetent veterans.	Stat. (1947), § 319.26.
	Uniform Veterans' Guardianship Act with modifications. Provides for the appointment of a guardian of an incompetent veteran, or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Stat. (1947), § 319.50.
	—Commandant of Grand Army Home for Veterans may act as guardian for inmates.	Laws 1953, ch. 84 (§ 319.50 (4)) (Rev. Stat. 1947).
Homes (institutional)	Admission of veterans, their wives or widows and mothers to the Grand Army Home for Veterans.	Stat. (1947), §§ 20.036 (7), 45.37, as amended; Laws 1949, ch. 360, § 9; 398.
	Grand Army Home for veterans	Stat. (1947), § 20.036 (7), as amended; Laws 1949, ch. 360, § 9.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

WISCONSIN—Continued

Type of law	Résumé	Citation
Hospital benefits	American Legion camp, a restoration camp for sick and disabled veterans of World Wars I and II.	Stat. (1947), § 28.04 added by Laws 1949, ch. 126, § 2; § 45.40, as amended; Laws 1949, ch. 535.
	Commitment of veterans declared insane, to county, State, or Federal hospitals.	Stat. (1947), §§ 45.30, 51.12.
	—Amendment of above provisions without significant change	Laws 1951, ch. 701; Laws 1953, ch. 409 (§ 45.30), (Rev. Stat. 1947).
	Hospital benefits to veterans	Stat. (1947), §§ 45.276–45.277, 142.09–142.10.
	Hospitalization and care of veterans of World War II	Stat. (1947), §§ 20.036 (1), 45.35.
	Medical and hospital treatment for World War I veterans	Stat. (1947), § 45.38.
	When a war veteran is declared mentally ill, etc., the judge shall notify the State department of veterans' affairs, and in event of commitment, he shall notify the nearest United States Veterans' Administration facility.	Stat. (1947), § 51.02 (1) (b).
Housing	Veterans' housing in counties, cities, towns, and villages. The Wisconsin veterans' housing authority is discontinued and its powers, duties, and functions transferred to the department of veterans' affairs. The veterans housing trust fund created to provide housing loans to veterans is to be allocated in the several counties as nearly as practicable on a basis of veterans' population.	Const., art. 8, § 10; Stat. (1947), §§ 20.02 (13), 20.036 (12), 20.07 (1), 20.07 (5), 20.209, 25.36, 45.35 (14), 45.352–45.355, 61.73, 66.39, 67.015, 67.04 (1) (r) (s), 67.04 (2) (zm) (zn), 67.05 (5) (b), 70.11 (47), 139.28 (2), 180.04 (5), as added to and amended by Laws 1949, chs. 198, 272, 592, 626, 627, 643, §§ 25g, 27.39.
	—State department of veterans' affairs may make loan to veterans of World War II and Korean conflict; housing loan increased to not to exceed $3,500.	Laws 1951, chs. 9, 59, 644; Laws 1953, ch. 42 (§§ 45.35 (1), (5a), (8b), 45.352 (2), (2b), (4), (4a), (4b)) (Rev. Stat. 1947).
Loans, contracts of minors, etc.	Building and loan associations may acquire mortgages, etc., from Federal agencies.	Stat. (1947), § 215.07 (9m).

Loans, contracts of minors, etc.	Building and loan associations may acquire mortgages, etc., from Federal agencies.	Stat. (1947), § 215.37 (3m).
	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Stat. (1947), § 319.48.
	State department of veterans' affairs may make loans to veterans of World War II for the purposes of their rehabilitation, education, or for the purpose of aiding and assisting them in the purchase of property or a business, not to exceed $1,000 to each such veteran. Minority disability removed for purposes of this act.	Stat. (1947), § 45.35 (1) (5a) (8b) (8c), as amended; Laws 1949, ch. 68.
	—Provisions extended to veterans of Korean conflict; provides for deferment of payment if unable to pay because of military service; may extend aid or relief, including loans, to veterans and families.	Laws 1951, chs. 281, 421, 684; Laws 1953, ch. 317 (§§ 45.35 (5a), (8a), (8b), 45.45) (Rev. Stat. 1947).
	—Removal of minority disability of spouse as well as veteran for above loans.	Laws 1953, ch. 42 (§ 45.35 (8c)) (Rev. Stat. 1947).
Medals, certificates, papers, etc.	Acceptance as security prohibited	Stat. (1947), § 343.729.
Meeting places, memorial building privileges, etc.	County and municipal memorials may comprise a public building, hospital, sanitarium, home for the aged or indigent, park, recreation facility, community forest or other suitable object having a public purpose. Unauthorized cutting, etc., of memorial trees on highways penalized.	Stat. (1947), §§ 45.05; 45.055; 45.066; 67.04 (1) (i) (2) (o), (4) (k), as amended; Laws 1949, ch. 12.
	Milwaukee County may construct war memorial	Laws 1953, ch. 436 (§ 45.058 (7)) (Rev. Stat. 1947).
Patriotic holidays	Leave of absence on Memorial Day to veterans in public service	Stat. (1947), § 256.16.
Records	The county historian shall preserve and record experiences of military men and women and keep records of their service.	Stat. (1947), § 59.08 (48).
Relief and rehabilitation	County aid to veterans, their wives, or widows, children, and parents	Stat. (1947), §§ 45.10–45.15, 59.83.
	Emergency gift tax imposed to provide revenue for rehabilitation of veterans of World War II.	Stat. (1947), § 72.75, as amended; Laws 1949, ch. 634, § 12.
	Emergency tax imposed upon all transfers of property (inheritances) to provide revenue for rehabilitation of veterans of World War II.	Stat. (1947), § 72.74 (2), as amended; Laws 1949, ch. 320.
	Federal aid in connection with the administration of certain training programs for veterans.	Stat. (1947), §§ 20.572, 101.10 (17).
	Postwar rehabilitation trust fund shall be used exclusively for health, educational, and economic rehabilitation of World War II veterans and their dependents.	Stat. (1947), § 20.037 (1).
	Powers of the county veterans' coordinating council	Stat. (1947), § 45.44.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

WISCONSIN—Continued

Type of law	Résumé	Citation
Relief and rehabilitation—Continued.	Rehabilitation of veterans of World War II and their dependents	Stat. (1947), § 45.35, as amended; Laws 1949, chs. 68; 69; 75; 405; § 31; 627, § 6; 639, § 10; 643, § 25, 25g.
	Retention of settlement rights while serving in the Armed Forces	Stat. (1947), § 49.10 (5).
	State's share of the cost of Federal on-the-job training	Stat. (1947), § 20.038.
	Tax on tobacco products imposed to provide revenue for rehabilitation of veterans of World War II.	Stat. (1947), § 139.50 (2), 139.51 (2), as amended; Laws 1949, ch. 493, § 2–3; ch. 643, § 40–41.
	Temporary aid to veterans and their families, in their own homes	Stat. (1947), § 45.20.
	Towns may provide aid for destitute soldiers and their families	Stat. (1947), § 60.18 (6).
Tax and license fee exemptions.	*Amusement tax.*—Veterans' organizations exempt from license fees for holding boxing matches for which no admission fee is charged.	Stat. (1947), § 169.22 (2).
	Fishing and hunting licenses.—Members of Armed Forces stationed in State or resident of State on furlough or leave may obtain deer-hunting license for resident fee and obtain fishing and small-game license without cost.	Laws 1953, ch. 133 (§ 29.09 (12), 29.105 (4)) (Rev. Stat. 1947).
	Income tax.—Exemption of military compensation for the years 1942 to 1948, inclusive. Extension of time for filing returns.	Stat. (1947), § 71.01 (3) (d), 71.10 (6) (a), as amended; Laws 1949, ch. 537.
	——— Exemption of first $1,500 of military compensation for years 1950 through 1954; extension of time for filing returns.	Laws 1953, ch. 364 (§ 71.01 (03) (dm), 71.10 (6) (ab)). (Rev. Stat. 1947).
	——— Pensions received from the United States exempt from taxation.	Stat. (1947), § 71.05 (1) (a).
	Peddler's license.—Disabled veterans are exempt from fee for State license.	Stat. (1947), § 129.02 (2).
	Professional and occupational licenses.—Physicians, surgeons and osteopaths exempt from payment of annual registration while serving in the Armed Forces.	Stat. (1947), § 147.175.
	Property tax.—Memorial halls and real estate owned and occupied by veterans' organizations and certain other memorial buildings, exempt from taxation.	Stat. (1947), § 70.11 (28).

Transportation, motor vehicle, etc., privileges.	Disabled veterans who are paraplegics, amputees, or partially blind from service-connected causes granted special plate allowing overtime parking privileges.	Laws 1951, ch. 536 (§ 85.01 (6) (ad)) (Rev. Stat. 1947).
	Railroads may give free transportation or reduced rates to inmates of soldiers' homes.	Stat. (1947), § 195.14 (2).
Veterans' organizations	*Conventions, reports of proceedings.*—Counties may appropriate money to defray the expense of State or National conventions.	Stat. (1947), § 59.08 (22) as amended, Laws 1949, ch. 370.
	——— State publication of annual proceedings, etc., of certain veterans' organizations. Amount not to exceed $200 annually for each of the 6 organizations named.	Stat. (1947), § 35.305, as amended; Laws 1949, ch. 50, § 2; Repealed Laws 1949, ch. 360, § 116.
	Corporate rights.—Powers of American Veterans of World War II	Stat. § 118.19–188.20, as added by Laws 1949, ch. 50, § 3–4.
	——— Powers of veterans' organizations	Stat. (1947), § 188.01–188.18.
	Insignia.—Penalty for unauthorized wearing or use of insignia, badges, etc., of veterans' organizations shall be imprisonment for not more than 30 days or by fine not exceeding $20, or both.	Stat. (1947), § 343.251, as amended; Laws 1949, ch. 50, § 5.
	Meeting places, etc.—Annual appropriations to certain veterans' organizations for necessary expenses of annual encampments.	Stat. (1947), § 20.15, as amended; Laws 1949, ch. 50, § 1; Repealed Laws 1949, ch. 360, § 34.
	——— Memorial hall in the capitol to be used as headquarters of Grand Army of the Republic and United Spanish War Veterans.	Stat. (1947), § 45.01–45.04, as amended; Laws 1949, ch. 405, § 30.
	——— Rooms may be furnished by counties	Stat. (1947), § 45.06.
	Memorial halls.—Cities, towns and villages may donate land to veterans' organizations upon which memorial halls may be erected.	Stat. (1947), § 66.93, as amended; Laws 1949, ch. 634, § 7.
	Motor vehicles.—The registration fee of each vehicle operated exclusively by any nationally chartered war veterans' organization and used to advertise the organization, is $1.	Stat. (1947), § 85.01 (4) (bb), as amended; Laws 1949, ch. 547.
	Records.—Organizations authorized to become auxiliaries of State historical society together and preserve records relating to local societies.	Stat. (1947), § 44.04.
	Tax exemptions.—Exemption of certain property of veterans' organizations.	Stat. (1947), § 70.11 (9), as amended; Laws 1949, chs. 63, 634, § 8.
	——— Veterans' organizations exempt from license fees for holding boxing matches for which no admission fee is charged.	Stat. (1947), § 169.22 (2).
Veterans' service agency	County veterans' coordinating council	Stat. (1947), § 45.44.
	County veterans' service officer	Stat. (1947), § 45.43.
	Governor's educational advisory commission created to approve and supervise schools for training of veterans under Federal acts providing for educational benefits.	Laws 1953, ch. 137 (§ 15.98) (Rev. Stat. 1947).
	Wisconsin Department of Veterans' Affairs	Stat. (1947), § 45.35.

Chart résumé of State laws granting rights, benefits, and privileges to veterans, their dependents, and their organizations—Continued

WYOMING

Type of law	Résumé	Citation
Burial allowances and allied benefits.	*Burial.*—County allowance for the burial of indigent veterans	Comp. Stat. Ann. (1945), § 30–401 to 30–403.
	Dissection of bodies.—The dead bodies of veterans shall not be turned over to medical schools for dissection.	Comp. Stat. Ann. (1945), § 63–802.
Civil relief and war emergency provisions.	Acknowledgments of written instruments executed by members of the Armed Forces of the United States, validity.	Comp. Stat. Ann. (1945), § 30–204.
	Evidence of death or other status of persons missing in action	Comp. Stat. Ann. (Cum. Pocket Supp. 1949), § 30–701 to 30–703.
	Powers of attorney granted by persons serving in the Armed Forces of the United States, effect of death.	Comp. Stat. Ann. (1945), § 30–205 to 30–207.
Civil rights	Absentee registration and voting (effective until last day of the 29th (1947) regular session of the legislature).	Const. art. 6, § 22; Comp. Stat. Ann. (1945), § 31–1801 to 31–1818.
Claims; assistance in obtaining benefits; safekeeping of papers.	*Public-record certification.*—Free copies of public records for wards of the U. S. Veterans' Bureau, under Uniform Guardianship Act.	Comp. Stat. Ann. (1945), § 7–714.
	Recording of discharges.—Free recording of discharges by county clerk and register of deeds.	Comp. Stat. Ann. (1945), § 30–209.
Educational opportunities for children of veterans.	Free tuition, etc., in State educational institutions to orphans of war veterans.	Comp. Stat. Ann. (1945), § 30–210 to 30–211.
Employment preferences privileges, etc.	Benefit rights under the Unemployment Compensation Act	Comp. Stat. Ann. (Cum. Pocket Supp. 1949), § 54–102.
	Employment Security Committee may enter into agreements with the Administrator of Veterans' Affairs under provisions as prescribed by the Servicemen's Readjustment Act.	Comp. Stat. Ann. (1945; Cum. Pocket Supp. 1949), § 54–201 to 54–206.
	Preference to veterans in employment under the State merit system; 5 and 10 points allowed.	Comp. Stat. Ann. (1945), § 30–203.
	Preference to veterans in public departments and on public works of State and local units.	Comp. Stat. Ann. (1945), § 30–201 to 30–202.
	War-service credit under the teacher retirement system	Comp. Stat. Ann. (Cum. Pocket Supp. 1949), § 67–1507.

Guardianship	*Uniform Guardianship Act with modifications.*—Provides for the appointment of a guardian of an incompetent veteran, or the minor child of a veteran, to receive certain benefits on behalf of such ward.	Comp. Sta. Ann. (1945), § 7-701 to 7-719.
Homes (institutional)	Admission of veterans and dependents to the soldiers' and sailors' home.	Comp. Sta. Ann. (1945), § 19-301 to 19-312.
Hospital benefits	Commitment of an incompetent veteran to a Federal hospital, under Uniform Guardianship Act.	Comp. Stat. Ann. (1945), § 7-715.
Land settlement benefits	Veterans' benefits under the Land Settlement Act	Comp. Stat. Ann. (1945), § 30-301 to 30-311.
Loans, contracts of minors etc.	Removal of minority disability of veterans eligible for benefits under the Servicemen's Readjustment Act.	Comp. Sta. Ann. (1945), § 30-208.
Tax and license fee exemptions.	*Motor vehicles.*—Exemption from current registration of foreign vehicles owned and operated by members of the Armed Forces.	Comp. Stat. Ann. (1945), § 60-141.
	——— Exemption of war veterans from county registration fee in certain cases.	Comp. Sta. Ann. (1945), § 60-104.
	Poll tax.—Veterans of the Civil War, the Indian Wars, the Spanish-American War, the Filipino Insurrection, the Boxer Rebellion, the Puerto Rico Campaign, and World Wars I and II, are exempt from poll tax (excepting school polls).	Comp. Stat. Ann. (Cum. Pocket Supp. 1949), § 32-102 (4th); 32-102a.
	Property tax.—Property or resident veterans and their widows during widowhood, to the amount of $2,000, is exempt from taxation.	Comp. Stat. Ann. (Cum. Pocket Supp. 1949), § 32-102 (5th); 32-102a.
	—Above provisions extended to include veterans of Korean conflict and their widows.	Laws 1953, ch. 151; Laws 1955, ch. 175 (§ 32-102, as amended) (Com. Stat. Ann. 1945, 1951 Supp.).

SECTION B

STATE VETERANS' BONUS LEGISLATION AND STATISTICAL DATA

STATE BONUS PAYMENTS FOR VETERANS OF WORLD WAR II

Connecticut	Michigan	Oregon
Delaware	Minnesota	Pennsylvania
Illinois	Montana	Rhode Island
Indiana	New Hampshire	South Dakota
Iowa	New York	Vermont
Louisiana	North Dakota	Washington
Massachusetts	Ohio	West Virginia

Alaska
Hawaii (disabled veterans only)

STATE BONUS PAYMENTS FOR VETERANS OF KOREAN CONFLICT

Connecticut	Massachusetts	South Dakota
Delaware	Michigan	Vermont
Indiana	New Hampshire	Washington
Louisiana	Alaska	

SUBJECT TO REFERENDUM

Iowa	Rhode Island
North Dakota	West Virginia

CONNECTICUT

WORLD WAR II (Gen. Stat. of Conn.—Rev. of 1949, §§ 2961–2995, 1953 Suppl. to the Gen. Stat., §§ 1248c–1266c; originally approved March 12, 1947).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation (or still in service).
2. Period of military service covered: December 7, 1941 to December 3, 1945.
3. Minimum service: 90 days.
4. Residency: Domiciled in State for 1 year next preceding entrance into service.

Eligible survivors.—Unremarried spouse if not at time of veteran's entry into service or thereafter, without just cause, living apart from veteran; children, and the descendants of a deceased child *per stirpes* shall take share the parent would have had but parent or grandchild must have been domiciled in State for at least 1 year next preceding time of payment or such share becomes property of State; parents; in order named.

Application deadline.—Extended to July 1, 1951.
Amount of benefits authorized.—
1. Computation formula: $10 per month.
2. Maximum payments: $300.
3. Other provisions: Survivors of veterans who died from service-incurred causes receive maximum payment regardless of length of service.

KOREAN CONFLICT (Laws 1955, Pub. Act No. 218).
Eligibility requirements.—
1. Type of discharge: Honorable discharge or separation (or still in service).
2. Period of military service covered: June 27, 1950, through October 27, 1953.
3. Minimum service: 90 days.
4. Residency: Domiciled in State for 1 year next preceding entrance into service.
Eligible survivors.—Same as for World War II bonus, above.
Application deadline.—Before July 1, 1957.
Amount of benefits authorized.—
1. Computation formula: $10 per month.
2. Maximum payments: $300.
3. Other provisions: Survivors of veterans who died from service-incurred causes receive maximum payment regardless of length of service.

DELAWARE

WORLD WAR II (Laws 1949 (Sp. Sess.), ch. 1; approved September 30, 1949).
Eligibility requirements.—
1. Type of discharge: Honorable discharge or separation (or still in service).
2. Period of military service covered: September 16, 1940, through June 30, 1946.
3. Minimum service: 90 days.
4. Residency: Resident of State at time of entering service and at least 1 year prior thereto.
Eligible survivors.—Spouse, children, parents, person *in loco parentis*, in order named.
Application deadline.—January 1, 1951.
Amount of benefits authorized.—
1. Computation formula: Domestic service, $15 per month; overseas service, $20 per month.
2. Maximum payments: Domestic service, $225; overseas service, $300; maximum per veteran, $300.
3. Other provisions:
(*a*) Veteran eligible for bonus with less than 90 days service if died or was discharge for service-incurred injury or disability.
(*b*) Veteran with 60 percent or greater service-connected disability entitled to $300 regardless of place of service.
(*c*) Survivors receive $300 if veteran died during service of service-incurred causes.

KOREAN CONFLICT (Laws 1955).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation (or still in service).

2. Period of military service covered: June 25, 1950 through January 31, 1955.

3. Minimum service: 90 days.

4. Residency: Resident of State at time of entering service and at least 1 year prior thereto.

Eligible survivors.—Spouse, children, parents, person *in loco parentis*, in order named.

Application deadline.—January 1, 1957.

Amount of benefits authorized.—

1. Computation formula: Domestic service, $15 per month; overseas service, $20 per month.

2. Maximum payments: Domestic service, $225; overseas service, $300; maximum per veteran, $300.

3. Other provisions:

(*a*) Veteran eligible for bonus with less than 90 days' service if died or was discharged for service-incurred injury or disability.

(*b*) Veteran with 60 percent or greater service-connected disability entitled to $300 regardless of place of service.

(*c*) Survivors receive $300 if veteran died in service of service-incurred causes or if veteran at time of death had 60 percent or greater service-incurred disability.

ILLINOIS

WORLD WAR II (Ill. Rev. Stat. 1953, ch. 126½, §§ 47–57; originally approved June 14, 1946; ratified November 5, 1946).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation (or still in service).

2. Period of military service covered: September 16, 1940, to September 3, 1945 (but to qualify for minimum compensation of $50, if in service on September 2, 1945, may receive credit for service thereafter but prior to November 1, 1945).

3. Minimum service: 60 days.

4. Residency: Resident of State at time of entering service.

Eligible survivors.—Spouse, children, mother, father, person *in loco parentis*, brothers, and sisters, in order named.

Application deadline.—July 1, 1951.

Amount of benefits authorized.—

1. Computation formula: Domestic service, $10 per month; overseas service, $15 per month.

2. Maximum payments: No provision.

3. Other provisions: Survivors receive $900 regardless of length of service if veteran died as a result of service between September 16, 1940, and September 3, 1946, and his death was service-connected and the cause of death arose prior to September 3, 1945.

KOREAN CONFLICT.

No legislation.

INDIANA

WORLD WAR II (Burns Ind. Stat., 1951 repl. and 1955 cum. supp., title 59 ch. 14; originally approved March 12, 1949).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation (or still in service).
2. Period of military service covered: December 7, 1941 through September 2, 1945.
3. Minimum service: 90 days.
4. Residency: Resident of State at least 6 months immediately prior to entering service.

Eligible survivors.—Unremarried spouse, children, persons *in loco parentis*, mother, father, in order named.

Application deadline.—Extended to June 30, 1953.

Amount of benefits authorized.—

1. Computation formula: Domestic service, $10 per month; overseas service, $15 per month.
2. Maximum payments: Domestic service, $600; overseas service, $600; maximum per veteran, $600 (but see below provisions pertaining to disabled veterans).
3. Other provisions:

(*a*) Survivors receive maximum payment, regardless of length of service, in case of service-connected death while on active duty during period covered.

(*b*) Veteran with service-connected disability of 10 percent or more, but less than 100 percent, receives $100 in addition to amount earned under formula.

(*c*) Veteran with 100 percent service-connected disability receives maximum, regardless of amount earned under formula; but if earned bonus is between $500 and $600 he receives an additional $100.

KOREAN CONFLICT (Laws 1955, ch. 249; approved March 11, 1955).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation (or still in service).
2. Period of military service covered: June 27, 1950, through July 27, 1953.
3. Minimum service: No provision.
4. Residency: Resident of State at least 1 year immediately prior to entering service.

Eligible survivors.—Unremarried spouse, children, persons *in loco parentis*, mother, father, in order named.

Application deadline.—June 30, 1956.

Amount of benefits authorized.—

1. Computation formula: Domestic service, none; overseas service, $15 per month.
2. Maximum payments: Domestic service, none; overseas service, $555 (but see below provisions pertaining to survivors).
3. Other provisions:

(*a*) Survivors receive $600 in case of service-connected death while on active duty from June 27, 1950, to January 1, 1955, regardless of place of service.

(*b*) Veterans with service-connected disability of 10 percent or more who served from June 27, 1950, to January 1, 1955, receive $600.

IOWA

World War II (Code 1954, ch. 35A, Laws 1953, ch. 40; originally approved May 19, 1947; ratified November 2, 1948).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation (or still in service).
2. Period of military service covered: September 16, 1940, through September 2, 1945.
3. Minimum service: 120 days prior to December 31, 1946.
4. Residency: Legal resident of State for at least 6 months immediately prior to entering service.

Eligible survivors.—Unremarried spouse, children, stepchildren, mother, father, or person *in loco parentis*, in order named.

Application deadline: Extended to June 30, 1953.

Amount of benefits authorized.—

1. Computation formula: Domestic service, $10 per month; overseas service, $12.50 per month (for each month prior to December 31, 1946).
2. Maximum payments: Domestic service, $500; overseas service, $500; maximum per veteran, $500.
3. Other provisions: Survivors of veterans who died of service-connected causes receive maximum payment regardless of length of service.

Korean Conflict (Laws 1955, ch. 61).

Authorizes the issuance of bonds, total not to exceed $26 million, for compensation for service from June 27, 1950, through July 27, 1953. Law to go into effect immediately upon its adoption and approval at election to be held in 1956.

LOUISIANA

World War II (Const. Art. XVIII, sec. 10, Acts 1948, No. 530, Acts 1950, No. 558 ratified November 2, 1948; amendment ratified November 7, 1950).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation (or still in service).
2. Period of military service covered: January 1, 1941, to March 1, 1946.
3. Minimum service: No provision.
4. Residency: Citizen of Louisiana when inducted into service.

Eligible survivors.—Unremarried widow, children, parents, in order named.

Application deadline.—Extended to January 1, 1951.

Amount of benefits authorized.—

1. $50 for 90 days or less service.
2. $75 for more than 90 days but no more than 6 months service.

3. $100 for more than 6 months but less than 1 year service.

4. $150 for 1 year or more service.

5. $250 for persons who served outside United States.

6. $1,000 for survivors of veterans who died prior to December 1, 1949, of service-incurred causes.

KOREAN CONFLICT (Const. Art. XVIII, sec. 11, Acts 1954, No. 748; ratified November 2, 1954).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation.

2. Period of military service covered: June 27, 1950, to July 26, 1953.

3. Minimum service: 90 days.

4. Residency: Citizen of Louisiana when inducted into service.

Eligible survivors.—Unremarried widow, children, parents, in order named.

Application deadline.—December 31, 1956.

Amount of benefits authorized.—

1. $250 to veterans who served in Korean combat area.

2. $100 to veterans who served outside United States but not in Korean combat area.

3. $50 to all other veterans.

4. $1,000 to survivors of veterans who died prior to December 1, 1955, of service-incurred causes.

MASSACHUSETTS

WORLD WAR II (Acts 1945, ch. 731, Acts 1946, chs. 210, 581, Acts 1947, chs. 484, 574, Acts 1948, ch. 306; originally approved July 25, 1945).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or release (or still in service).

2. Period of military service covered: September 16, 1940 to December 31, 1946.

3. Minimum service: No provision.

4. Residency: Resident of commonwealth not less than 6 months immediately prior to entry in service.

Eligible survivors.—Dependents, if any, otherwise heirs-at-law; as far as practicable in the following order, wife and children, mother or father, brother or sister, other dependents.

Application deadline.—No provision.

Amount of benefits authorized.—

1. $100 to each person in active military service and, *in addition*, $100 to each person who served more than 6 months inside continental limits of United States, $200 to each person who served outside continental limits of United States.

2. Survivors of veterans who died while in active service receive $300.

KOREAN CONFLICT (Acts 1953, ch. 440, Acts 1954, ch. 563; originally approved June 5, 1953).

Eligibility requirements.—

1. Type of discharge: Honorable discharge (or still in service if served for not less than 3 years subsequent to June 25, 1950).

2. Period of military service covered: June 25, 1950, to date of termination of Korean emergency (as proclaimed by proper Federal authority).

3. Minimum service: 90 days.

4. Residency: Resident of commonwealth not less than 6 months immediately prior to entrance in service.

Eligible survivors.—Heirs at law; order of precedence as far as practicable, wife and children, mother or father, brother or sister, other dependents.

Application deadline.—No provision.

Amount of benefits authorized.—

1. $100 for not less than 90 days' or more than 6 months' domestic service (but eligible with less than 90 days' service if discharged or released because of injury or disease incurred or aggravated by service).

2. $200 for more than 6 months' domestic service.

3. $300 for each person who served overseas.

4. $300 to survivors of veterans who died while on active duty.

MICHIGAN

World War II (Const. Art. 10, § 23, Com. Laws of Mich. 1948, chs. 35.601–35.653 and 35.901–35.932; Pub. Acts 1949, No. 270; Pub. Acts 1951, Nos. 121, 122, 124; Pub. Acts 1953, No. 134; Pub. Acts 1954, No. 172; ratified November 5, 1946; legislative enactment originally approved, February 6, 1947).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation (or still in service).

2. Period of military service covered: September 16, 1940, to June 30, 1946.

3. Minimum service: 60 days.

4. Residency: Resident of State at least 6 months prior to entering service.

Eligible survivors.—Spouse, children, mother or father, dependent person *in loco parentis*, dependent brothers and sisters, in order named.

Application deadline.—December 31, 1954 (except persons still in service or in military, veterans, or State hospitals have until June 1, 1956, to apply).

Amount of benefits authorized.—

1. Computation formula: Domestic service, $10 per month; overseas service, $15 per month.

2. Maximum payments: $500.

3. Other provisions:

(*a*) Survivors of veterans dying of service-connected causes receive maximum payment regardless of length of service.

(*b*) Effective June 1, 1951, the maximum payment is made to survivors of veterans dying of service-connected

causes who served between June 27, 1950, and the termination of the state of national emergency as determined by the legislature of the State.

KOREAN WAR (Const., Art. 10, § 26; P. A. 1954, J. R. No. 2, P. A. 1955, No. 8; ratified November 1954).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation (or still in service).
2. Period of military service covered: June 27, 1950, through December 31, 1953.
3. Length of service: 60 days.
4. Residency: Resident of State at least 6 months prior to entering service.

Eligible survivors.—Spouse, children, mother, father, person *in loco parentis*, brothers and sisters, in order named.

Application deadline.—No provision.

Amount of benefits authorized.—

1. Computation formula: Domestic service, $10 per month; overseas service, $15 per month.
2. Maximum payment: $500.
3. Other provisions: Survivors receive $500 if veteran died of service-connected causes regardless of length of service.

MINNESOTA

WORLD WAR II (Const., Art 20, Minn. Stat. 1953, § 197.80–197.97; ratified November 2, 1948; legislation enacted fixing terms of bonus approved April 23, 1949).

Eligibility requirements.—

1. Type of discharge: Enlisted personnel honorable discharge; officers' certificate of service (if still in service, certificate from appropriate service authority that service was honorable).
2. Period of military service covered: December 7, 1941, through September 2, 1945.
3. Minimum service: 30 consecutive days.
4. Residency: Resident of State at time of entering service and at least 6 months prior thereto.

Eligible survivors.—Unremarried spouse, children, remarried spouse (excluded under 1953 amendment), mother, father, persons *in loco parentis*, brothers and sisters, in order named.

Application deadline.—Extended to December 31, 1953.

Amount of benefits authorized.—

1. Computation formula: Domestic service, $10 per month; overseas service, $15 per month.
2. Maximum payments: Domestic service, $270; overseas service, $400; maximum per veteran, $400.
3. Other provisions: Survivors receive maximum payment, regardless of length of service, if death was from service-connected causes.

KOREAN CONFLICT.

No legislation.

MONTANA

WORLD WAR II (Ratified November 7, 1950; terms of bonus legislation set forth in Laws 1951, Initiative Measure No. 54, Laws 1953, ch. 123; Laws 1955, ch. 125).

Eligibility requirements.—

1. Type of discharge: Honorable discharge (or still in service).
2. Period of military service covered: December 7, 1941, through September 2, 1945.
3. Minimum service: No provision.
4. Residency: Resident of Montana, defined as "at time of entering service had his (or her) home in Montana."

Eligible survivors.—Spouse (providing that such spouse, if a widow, has not remarried at time of application), children, parents, survivors of parents.

Application deadline.—January 1, 1954.

Amount of benefits authorized.—

1. Computation formula: Domestic service, $10 per month; overseas service, $15 per month.
2. Maximum payments: No provision.
3. Other provisions: Survivors receive $500 if amount due veteran was less than this amount and if death was in line of duty or from service-connected causes.

KOREAN CONFLICT.

No legislation.

NEW HAMPSHIRE

WORLD WAR II (Laws 1943, ch. 201; Laws 1945, chs. 75, 157; Laws 1947, chs. 45, 76; originally approved May 20, 1943).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation (excludes retired commissioned officers or enlisted men of Regular Army or Navy subject to recall but includes other officers and men on inactive status).
2. Period of military service covered: December 7, 1941, through December 31, 1946.
3. Minimum service: 90 days.
4. Residency: Bona fide resident of State at time of entering service.

Eligible survivors.—Spouse, children, parents, in order named (parents defined to include natural parents, stepfather and stepmother, parents by adoption, and persons *in loco parentis*).

Application deadline.—No provision.

Amount of benefits authorized.—

1. Computation formula: $10 per month.
2. Maximum payments: $100.
3. Other provisions: Survivors receive maximum payment if veteran died in service or of service-incurred disability regardless of length of service.

KOREAN CONFLICT (Laws 1955, ch. 286; approved August 2, 1955).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation.
2. Period of military service covered: June 25, 1950, through January 31, 1955.
3. Minimum service: 90 days.
4. Residency: Bona fide resident of State at time of entering service.

Eligible survivors.—Spouse, children, parents, in order named. (See definition of parents above.)

Application deadline.—No provision.

Amount of benefits authorized.—

1. Computation formula: $10 per month.
2. Maximum payments: $100.
3. Other provisions: Survivors receive maximum payment if veteran died in service or of service-incurred disability regardless of length of service.

NEW YORK

WORLD WAR II (Const. Art. 7, § 18; Laws 1947, chs. 547, 548; Laws 1948, chs. 357, 583; Laws 1949, ch. 3; originally approved April 1, 1947; ratifications, November 4, 1947, and November 8, 1948).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation.
2. Period of military service covered: December 7, 1941, through September 2, 1945.
3. Minimum service: No provision.
4. Residency: Resident of State at least 6 months immediately prior to entrance in service.

Eligible survivors.—Spouse, children, mother, father, brothers and sisters, in order named.

Application deadline.—No provision.

Amount of benefits authorized.—

1. $50 for domestic service of 60 days or less.
2. $150 for domestic service of more than 60 days.
3. $250 for overseas service of any duration.
4. Survivors of veterans who died while on active duty, including duty subsequent to September 2, 1945, receive $250 regardless of length or place of service.

KOREAN CONFLICT.

No legislation.

NORTH DAKOTA

WORLD WAR II (Const., Art, 59, 1953 Suppl. of the N. Dak. Rev. Code; ch. 37–21, ch. 54–37; Laws 1955, ch. 233; originally approved, February 18, 1949; ratified June 29, 1948).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or its equivalent (or still in service).

2. Period of military service covered: January 1, 1941, through January 1, 1946.

3. Munimum service: 60 days.

4. Residency: Resident of State at time of and at least 6 months prior to entering service. Persons on continuous active duty for 5 years or more immediately prior to December 7, 1941, must have established actual abode in State prior to effective date of act.

Eligible survivors.—Unremarried spouse, children and lawful issue of deceased children, parents, person *in loco parentis*, brothers and sisters, in order named.

Application deadline.—Within 5 years of effective date of act which was February 18, 1949.

Amount of benefits authorized.—

1. Computation formula: Domestic service, $12.50 per month; overseas service, $17.50 per month.

2. Maximum payments: No provision.

3. Other provisions: Survivors of veterans who died in active service receive amount due veteran but in no case shall beneficiary be paid less than $600.

KOREAN CONFLICT.

Laws of 1955, chapter 358, is a resolution providing for submitting to the voters at the primary election in June 1956 an amendment to the Constitution (art. 65) which, if approved, would authorize the state to issue bonds not to exceed $9 million, the proceeds to be used to pay a bonus to Korean veterans.

OHIO

WORLD WAR II (Const. Art. VIII, § 2b, Laws 1947, J. R. No. 6; filed June 12, 1947; ratified November 4, 1947).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation (or still in service).

2. Period of military service covered: December 7, 1941, through September 2, 1945.

3. Minimum service: 90 days (anyone in service December 7, 1941, and who did not serve 90 days thereafter because of service-connected injury or death shall be deemed to have served at least 90 days within the specified time).

4. Residency: Resident of State for at least 1 year immediately preceding commencement of service.

Eligible survivors.—Spouse, children, parents, in order named.

Application deadline.—July 1, 1950.

Amount of benefits authorized.—

1. Computation formula: Domestic service, $10 per month; overseas service, $15 per month.

2. Maximum payments: $400.

3. Other provisions: Survivors receive maximum payment if veteran died of service-connected causes.

KOREAN CONFLICT.—

No legislation.

OREGON

WORLD WAR II (Const. XI–F (2), Ore. Rev. Stat. 1953, ch. 407.310–407.440; Laws of 1953, ch. 595; ratified June 30, 1950; became effective December 1, 1950).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation (or still in service).
2. Period of military service covered: September 16, 1940, through June 30, 1946.
3. Minimum service: 90 days.
4. Residency: Bona fide resident of State at time of entering service and for at least 1 year immediately prior thereto.

Eligible survivors.—Unremarried spouse, children, parents (includes natural parents, parents by adoption, or persons *in loco parentis*), in order named.

Appliation deadline.—December 31, 1953.

Amount of benefits authorized.—

1. Computation formula: Domestic service, $10 per month; overseas service, $15 per month.
2. Maximum payments: Domestic service $600; overseas service, $600; maximum per veteran, $600.
3. Other provisions:
   (*a*) Veterans receive maximum payment if service terminated by service-incurred disability of at least 50 percent.
   (*b*) Survivors receive maximum if death was caused or contributed to by service-connected disease or disability.

KOREAN CONFLICT.—

No legislation.

PENNSYLVANIA

WORLD WAR II (Const. Art. 9, § 22, Laws 1947, No. 248; Laws 1949, No. 428, Laws 1951, No. 58, Laws 1953, No. 4; originally approved June 11, 1947; ratified November 8, 1949).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation.
2. Period of military service covered: December 7, 1941 through September 2, 1945 (but, if in active service during period specified, shall be allowed monthly compensation until March 2, 1946).
3. Minimum service: 60 days.
4. Residency: Legal resident of State at time of entering service.

Eligible survivors.—Unremarried widow (if living with veteran at time of his death or, if living apart, proof that it was not due to her willful act and that she was dependent on veteran), minor children, mother or father (includes foster parents), in order named.

Application deadline.—Extended to December 31, 1953.

Amount of benefits authorized.—

1. Computation formula: Domestic service, $10 per month; overseas service, $15 per month.
2. Maximum payments: $500.
3. Other provisions: Survivors of veterans who died in active service receive maximum payment.

KOREAN CONFLICT.

No legislation.

RHODE ISLAND

WORLD WAR II (Acts 1946, ch. 1721, Acts 1947, ch. 1826, Acts 1947 Ex. Sess., ch. 1981, Acts 1949, ch. 2267; originally approved April 19, 1946; ratified November 5, 1946).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation.
2. Period of military service covered: Armed Forces, September 16, 1940, through September 2, 1945; merchant marine, December 7, 1941, through September 2, 1945.
3. Minimum service: No provision.
4. Residency: Resident of State for a period of not less than 6 months immediately prior to entrance in service.

Eligible survivors.—Dependents, if any, otherwise heirs-at-law, in the following order of precedence, as far as practicable: spouse, children, mother or father, brother or sister, other dependents.

Application deadline.—Extended to October 31, 1949.

Amount of benefits authorized.—$200 for Armed Forces or merchant marine service.

KOREAN CONFLICT (Acts 1955, ch. 3608).

Provides for payment of bonuses to veterans of Korean conflict subject to approval of electors at the general election to be held in November 1956. Act provides for the issuance of bonds not to exceed $10 million.

SOUTH DAKOTA

WORLD WAR II (Const. Art. XIII, § 19, Laws 1947, ch. 249, Laws 1949, ch. 158, Laws 1951, chs. 218, 219, Laws 1953, ch. 219; ratified November 2, 1948; legislative enactment, fixing terms of bonus, approved February 19, 1949).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation (or still in service).
2. Period of military service covered: December 7, 1941, through September 2, 1945.
3. Minimum service: 90 days.
4. Residency: Legal resident of State for period of not less than 6 months immediately preceding entry into service.

Eligible survivors.—Dependents, in order named, unremarried spouse, children, mother, father, foster mother, foster father.

Application deadline.—Extended to September 1, 1954.

Amount of benefits authorized.—

1. Computation formula: Domestic service, 50 cents per day; overseas service, 75 cents per day.
2. Maximum payments: Domestic service, $500; overseas service, $650; maximum per veteran, $650.
3. Other provisions: Survivors receive maximum payment of $650 if veteran died in service during period of December 7, 1941, to September 2, 1945.

KOREAN CONFLICT (Laws 1955, ch. 399; approved March 1, 1955).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation.
2. Period of military service covered: June 25, 1950, through July 27, 1953.
3. Minimum service: 90 days.
4. Residency: Legal resident of State for period of not less than 6 months immediately preceding entry into service.

Eligible survivors.—Unremarried spouse, children, mother, father, foster mother, foster father, in order named.

Application deadline.—July 1, 1956.

Amount of benefits authorized.—

1. Computation formula: Domestic service, 50 cents per day; overseas service, 75 cents per day.
2. Maximum payments: Domestic service, $500; overseas service, $650; maximum per veteran, $650.
3. Other provisions: Survivors received maximum payment of $650 if veteran died in service.

VERMONT

WORLD WAR II (Vt. Stat., Rev. of 1947, § 7210; originally approved April 7, 1941).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation.
2. Period of military service covered: during World War II, terminal date, June 30, 1947.
3. Minimum service: No provision.
4. Residency: Resident of State at time of entering service.

Eligible survivors.—Spouse; if none, next of kin who are lineal heirs.

Application deadline.—No provision.

Amount of benefits authorized.—

1. Computation formula: $10 per month.
2. Maximum payments; $120.
3. Other provisions: Survivors receive maximum payment if veteran died while in service.

KOREAN CONFLICT (Pub. Acts 1951, No. 248, Pub. Acts 1953, No. 176, Pub. Acts 1955, No. 3; originally approved March 16, 1951).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation.

2. Period of military service covered: June 27, 1950 through January 31, 1955.

3. Minimum service: No provision.

4. Residency: Resident of State at time of entering service.

Eligible survivors.—Spouse; if none, next of kin who are lineal heirs.

Application deadline.—No provision.

Amount of benefits authorized.—

1. Computation formula: $10 per month.

2. Maximum payments: $120.

3. Other provisions: Survivors receive maximum payment if veteran died while in service.

WASHINGTON

World War II (Rev. Code of Wash. (1953), ch. 73.32; Laws 1955, ch. 325; originally approved March 18, 1949; ratified November 2, 1948; declared constitutional November 5, 1949, in *Green* v. *State Tax Comm.*).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation (or still in service).

2. Period of military service covered: December 7, 1941, through September 2, 1945.

3. Minimum service: No provision.

4. Residency: Bona fide citizen or resident of State at time of entering service and for a period of 1 year prior thereto.

Eligible survivors.—Unremarried widow, children, parents, in order named.

Application deadline.—December 31, 1955.

Amount of benefits authorized.—

1. Computation formula: Domestic service, $10 per month; overseas service, $15 per month.

2. Maximum payments: No provision.

Korean Conflict (Laws 1955, ch. 292; approved March 18, 1955).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation.

2. Period of military service covered: June 27, 1950, through July 26, 1953.

3. Minimum service: 90 days.

4. Residency: Bona fide citizen or resident of State for 1 year prior to entering service.

Eligible survivors.—Unremarried widow, children, parents, in order named.

Application deadline.—January 2, 1956.

Amount of benefits authorized.—

1. Maximum payments:

(*a*) $100 for domestic service.

(*b*) $150 for service of not more than 365 days which included overseas service.

(c) $200 for service of more than 365 days which included overseas service.

2. Other provisions: Persons with 5 or more years' service prior to June 27, 1950, not eligible to receive compensation.

WEST VIRGINIA

World War I and World War II Bonus (Const. Amend., Laws 1949, ch. 19; House Jt. Res. No. 6; Laws 1951, ch. 197; Laws 1953, ch. 176; Laws 1955, ch. 128; originally approved March 12, 1949; ratified November 7, 1950).

Eligibility requirements.—

1. Type of discharge: Honorable discharge.

2. Period of military service covered: World War I, April 6, 1917, through November 11, 1918; World War II, December 7, 1941, through September 2, 1945.

3. Length of service: 90 days (veterans are eligible if discharged within 90 days because of service-connected disability).

4. Residency: Bona fide resident of State at time of entry into service and for a period of at least 6 months prior thereto.

Eligible survivors.—Unremarried widow, children under 16 years of age, dependent parents (survivors must be residents of State when application for payment is made).

Application deadline.—Extended to December 31, 1955.

Amount of benefits authorized.—

1. Computation formula: Domestic service, $10 per month; overseas service, $15 per month.

2. Maximum payments: Domestic service, $300; overseas service, $400; maximum per veteran, $400.

Korean Conflict (Laws 1955, ch. 23; approved March 7, 1955; to be submitted to voters for approval in 1956).

Eligibility requirements.—

1. Type of discharge: Honorable discharge.

2. Period of military service covered: June 27, 1950, through July 27, 1953.

3. Minimum service: 90 days (veterans eligible if discharged within 90 days because of service-connected disability).

4. Residency: Bona fide resident of State at time of entering service and at least 6 months prior thereto.

Eligible survivors.—Unremarried widow, children under 16 years of age, parents, in that order.

Amount of benefits authorized.—

1. Computation formula: Domestic service, $10 per month; overseas service, $15 per month.

2. Maximum payments: Domestic service, $300; overseas service, $400; maximum per veteran, $400.

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ALASKA

World War II (A. C. L. A. § 44-2-11-44-2-14; effective date, April 3, 1946).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation.
2. Period of military service covered: September 16, 1940, to end of World War II.
3. Minimum service: 1 year (eligible with less if discharge is due to service-connected disability).
4. Residency: Bona fide resident of Territory at least 1 year prior to service and return to Territory within reasonable time after discharge with intention to remain.

Eligible survivors.—Spouse, minor children, mother, father, sister or brother incapable of self-support (must intend to remain in Territory).

Application deadline.—No provision.

Amount of benefits authorized.—

1. Computation formula: $1 per month of service times 10.
2. Maximum payment: No provision.
3. Other provisions:

(*a*) No bonus paid to those enlisting on or after November 1, 1945.

(*b*) Bonus alternative to loan provided for in A. C. L. A. 1949, § 44-2-12; which provides for farm loans up to $15,000 from Territory (but maximum to be loaned by Territory $10,000 if there are private lending institutions in area making loans under these provisions; if part or all of $15,000 is loaned by private institution, Territory guarantees 90 percent of it); loans to finance businesses (except farming) not to exceed $10,000; 4 percent interest on Territorial loans, 5 percent on loans from private sources.

Korean Conflict (Laws 1953, ch. 139; approved March 30, 1953; extends World War II Veterans' Bonus Act).

Eligibility requirements.—

1. Type of discharge: Honorable discharge or separation.
2. Period of military service covered: June 25, 1950, until end of hostilities.
3. Minimum service: 1 year (eligible with less if discharge is due to service-connected injury).
4. Residency: Bona fide resident of Territory at least 1 year prior to service and return to Territory within reasonable time after discharge with intention to remain.

Eligible survivors.—Spouse, minor children, mother, father, sister, or brother incapable of self-support.

Application deadline.—No provision.

Amount of benefits authorized.—

1. Computation formula: $1 per month of service times 10.
2. Maximum payments: No provision.
3. Other provisions: Bonus alternative to loan provided for in A. C. L. A. 1949, § 44-2-12 (see World War II bonus, above).

HAWAII

World War II (Laws 1947, Act No. 214; approved May 22, 1947).

Eligibility requirements.—

1. Type of discharge: Honorable discharge.
2. Period of military service covered: September 16, 1940, through September 2, 1945.
3. Minimum service: No provision.
4. Residency: Resident of Hawaii at least 6 months prior to entrance into service.

Eligible survivors.—No provision.

Application deadline.—No provision.

Amount of benefits authorized.—$300 payable to disabled veterans only.

Korean Conflict.

No legislation.

State bonus programs for veterans of World War II and the Korean conflict—Statistical data

[Dollar amounts in thousands]

State	Total program (estimated or actual)			World War II bonus [1]			Korean conflict bonus					
							Total program (estimated)			Program through June 30, 1955 (cumulative)		
	Bonus payments	Number of veterans benefited		Bonus payments	Number of veterans benefited		Bonus payments	Number of veterans benefited		Bonus payments	Number of veterans benefited	
		Living	Deceased		Living	Deceased		Living	Deceased		Living	Deceased
21-State total	$2,609,481	[2] 8,430,303	235,530	$2,405,139	[2] 7,660,305	225,758	$204,342	[2] 769,998	9,772	$70,925	277,814	4,089
Connecticut	69,978	283,134	6,558	52,229	203,134	5,058	17,749	80,000	1,500			
Delaware	11,550	42,736	300	[3] 8,050	[3] 30,736	300	3,500	[4] 12,000	(4)			
Illinois	323,554	862,976	27,209	323,554	862,976	27,209						
Indiana	133,118	376,465	16,791	[5] 123,918	[5] 344,465	[5] 14,791	9,200	32,000	2,000			
Iowa	92,000	241,386	8,909	92,000	241,386	8,909	(6)	(6)	(6)			
Louisiana	70,505	330,779	7,334	59,505	260,779	6,334	11,000	70,000	1,000	7,214	44,978	629
Massachusetts	228,219	755,288	15,420	153,219	525,288	13,420	75,000	230,000	2,000	35,948	133,806	1,401
Michigan	286,528	856,548	19,559	[7] 220,613	[7] 616,548	[7] 16,711	65,915	240,000	2,848	24,775	83,158	1,935
Minnesota	84,262	289,000	10,839	84,262	289,000	10,839						
Montana	21,315	58,719	2,498	21,315	58,719	2,498						
New Hampshire	7,177	[4] 74,390	(4)	[8] 5,777	[4] [8] 59,390	(4)	1,400	[4] 15,000	(4)			
New York	339,248	1,525,535	35,000	339,248	1,525,535	35,000						
North Dakota	28,985	60,088	2,733	28,985	60,088	2,733						
Ohio	231,568	733,671	22,279	231,568	733,671	22,279						
Oregon	50,379	122,006	4,719	50,379	122,006	4,719						
Pennsylvania	426,143	1,119,438	38,768	426,143	1,119,438	38,768						
Rhode Island	18,286	88,964	2,465	18,286	88,964	2,465						
South Dakota	38,479	84,912	1,797	28,229	58,412	1,497	10,250	26,500	300	1,660	4,374	
Vermont	5,492	48,059	1,404	4,164	36,561	1,280	1,328	11,498	124	1,328	11,498	124
Washington	75,881	[4] 244,200	(4)	[9] 66,881	[4] [9] 191,200	(4)	9,000	[4] 53,000	(4)			
West Virginia	[10] 66,814	[10] 232,009	[10] 10,948	[10] 66,814	[10] 232,009	[10] 10,948	(11)	(11)	(11)			
Alaska [12]	1,280	3,607		1,280	3,607							
Hawaii [12]	680	2,267		680	2,267							

[1] Substantially completed by June 30, 1955, in all States with such programs. Except where otherwise noted, the amounts shown are for the total program and also cumulative to June 30, 1955. Totals include an estimated $714,000 to be paid after June 30, 1955, to an estimated 1,957 veterans.

[2] Includes a small number of deceased veterans. See footnote 4 below.

[3] Includes $80,000, estimated to be paid to 300 veterans after June 30, 1955.

[4] Number shown in "living veterans" column is total; separation between living and deceased veterans not available.

[5] Includes $50,000, estimated to be paid to 300 living veterans and 21 deceased veterans after June 30, 1955.

[6] Legislation approved May 13, 1955; $26,000,000 bond issue to be voted upon at the November 1956 election. If the bond issue is approved, it is estimated that $25,650,000 will be paid to 90,000 veterans (both living and deceased).

[7] Includes $500,000, estimated to paid to 500 living veterans and to beneficiaries of 500 deceased veterans after June 30, 1955.

[8] Includes $14,000, estimated to be paid to 136 veterans after June 30, 1955.

[9] Includes $70,000, estimated to be paid to 200 veterans after June 30, 1955.

[10] Includes World War I veterans covered under the post-World War II program as follows: Bonus payments, $3,580,000; number of living veterans benefited, 28,331; number of deceased veterans benefited, 3,572.

[11] Legislative resolution passed Mar. 7, 1955, to be voted upon at the November 1956 election. It is estimated that there are 100,000 veterans of the Korean conflict in West Virginia.

[12] Not included in State totals.

Source: Bureau of the Census, Department of Commerce.

SECTION C

STATISTICAL TABLES ON STATE EXPENDITURE FOR VETERANS' SERVICES

INTRODUCTION

Data in the following tables were drawn from Bureau of the Census worksheets on State government finances. They comprise all items (except purely Federal programs) that are identified in the worksheets as expenditure for veterans' services. Although some insignificant items may not have been identified, and are therefore omitted from the tabulations, the figures provide a fairly complete picture of State government veterans' expenditure for the years 1940–43 and 1946–54.

As mentioned above, veterans' services provided through the States by the Federal Government are omitted from these tabulations. Major omissions of this kind are the various federally sponsored educational programs—institutional on-the-job and on-the-farm training and tuition and other payments by the Veterans' Administration to State institutions of higher education—and unemployment compensation for veterans under the GI bill of rights.

Local government assistance to veterans is not reflected in these tabulations. For example, a great deal of emergency housing for veterans was provided in the immediate postwar period by counties, municipalities, and local housing authorities. As noted on the tables, a number of States provided subsidies to their local governments for this purpose.

Veterans in about half the States benefit from homestead exemptions (i. e., exemption from property taxes of property they own, up to a specified value). These exemptions are indirect costs to the local taxing units, since they result in loss of property taxes. Five State governments—Iowa, Louisiana, Michigan, Mississippi, and Wyoming—reimburse their local taxing units for such losses, but only in three of them, as noted on the tables, are these reimbursements specifically for veterans' exemptions. The amounts of State reimbursement applicable to veterans' exemptions in Louisiana and Mississippi are not distinguished from the reimbursements applicable to homestead exemptions in general.

TABLE 1.—*National summary of State expenditure for veterans' services—selected years, 1940–54*

[In thousands of dollars]

	1954	1953	1952	1951	1950	1949	1948	1947	1946	1943	1942	1941	1940
Total	158,996	161,912	189,544	379,419	504,178	573,614	715,245	250,301	76,823	14,746	17,502	17,636	19,904
Educational services and benefits	4,070	4,399	5,071	5,389	4,258	2,969	2,871	2,628	1,085	(1)	(1)	(1)	(1)
Pensions, institutional care, and other welfare services	37,925	33,925	33,545	33,901	31,788	30,900	25,787	21,467	16,327	[2] 14,484	[2] 17,235	[2] 17,304	[2] 19,502
Hospital and other medical services and benefits	2,971	2,643	2,575	2,232	3,015	2,984	2,189	1,685	1,546	(1)	(1)	(1)	(1)
Veterans' service offices	10,352	10,625	10,302	10,366	10,370	10,474	10,062	8,438	4,353	(1)	(1)	(1)	(1)
Bonus payments [3]	88,787	96,702	125,001	316,311	443,223	505,146	615,311	158,920	47,398	-------	-------	-------	-------
Bonus administration	663	987	1,357	1,692	3,417	4,092	3,555	1,443	311	-------	-------	-------	-------
Veterans' housing	3,299	2,508	2,085	1,523	1,823	11,440	50,857	51,301	3,177	-------	-------	-------	-------
Administration of veterans' loans program [4]	2,505	2,357	2,017	1,820	1,492	1,117	883	967	643	262	267	332	402
Other veterans' services [5]	8,424	7,766	7,591	6,185	4,792	4,492	3,730	3,452	1,983	(1)	(1)	(1)	(1)

[1] Minor amounts, if any, included with "pensions, institutional care, and other welfare services."
[2] Includes minor unsegregable amounts for other veterans' services.
[3] Includes Korean bonus. See detail tables.
[4] See table 12 for data as to loan operations and status, by State.
[5] Primarily reimbursements to local taxing units for tax losses due to veterans' homestead exemptions.

Source: Bureau of the Census, Department of Commerce.

TABLE 2.—*State expenditure for veterans' services, by State, 1954*

[In thousands of dollars]

State	Total	Educational services and benefits	Pensions, institutional care, and other welfare services	Hospital and other medical services and benefits	Veterans' service offices	Bonus payments	Bonus administration	Veterans' housing	Administration of veterans' loan program	Other veterans' services
48-State total	158,996	4,070	37,925	2,971	10,352	88,787	663	3,299	2,505	[1] 8,424
Alabama	563		188		373					2
Arizona	31				31					
Arkansas	202		158		39					5
California	9,984	2,733	4,483		1,235				1,533	
Colorado	251		106		88					57
Connecticut	2,727	3	2,629	65			14			16
Delaware	18	2	2							14
Florida	414	5	174		235					
Georgia	1,241		378		863					
Idaho	122		98		24					
Illinois	6,565	75	3,674	1,650	1,122		11			33
Indiana	63,562		1,485		73	61,778	190			36
Iowa	3,501	5	1,016			105	13			[1] 2,362
Kansas	591		300		277					14
Kentucky	107		22		85					
Louisiana	507	4	97		395		6			5
Maine	540		539							1
Maryland	110		36		74					
Massachusetts	35,827	220	8,577		334	[2] 23,284	193	[2] 3,149		70
Michigan	6,354	209	1,510		208	285	20			[1] 4,122
Minnesota	1,693	50	1,227		222	165	10			19
Mississippi	271		113		88				70	
Missouri	533		271		260					2
Montana	779	2	118		155	485	19			
Nebraska	406		345		61					
Nevada	19				19					
New Hampshire	99		80		14	4		1		
New Jersey	1,075	3	614		240			149	69	
New Mexico	98				98					
New York	3,167		372	806	1,692	233	64			
North Carolina	577		236		341					
North Dakota	254		124		27	94	3		6	
Ohio	2,172		2,002		16	5	18			131
Oklahoma	1,089		437	450	189				13	
Oregon	2,053	225			19	1,171	10		590	38
Pennsylvania	1,852	502	962			358	30			
Rhode Island	688		642		42		3			1

South Carolina	428	2	149		276					1
South Dakota	405		252		71	80	2			
Tennessee	372		207		165					
Texas	1,502		1,164		195				143	
Utah	3									3
Vermont	422	17	127		6	[4] 272	([5])			
Virginia	507		258		249					
Washington	2,267		1,727		84	222	35			199
West Virginia	470	13			189	246	22			
Wisconsin	1,246		981		178				81	6
Wyoming	1,332		45							[1] 1,287

[1] Includes $7,170,000, reimbursements to local taxing units for tax losses due to veterans' homestead exemptions: $2,358,000 in Iowa; $3,525,000 in Michigan; and $1,287,000 in Wyoming. The remainder consists largely of grants to various veterans' organizations.
[2] Includes $23,230,000, Korean bonus.
[3] Aid to local governments for veterans' housing.
[4] World War II and Korean bonus; data not segregated in census worksheets.
[5] Data not available.

Source: Bureau of Census, Department of Commerce.

TABLE 3.—*State expenditure for veterans' services, by State, 1953*

[In thousands of dollars]

State	Total	Educational services and benefits	Pensions, institutional care, and other welfare services	Hospital and other medical services and benefits	Veterans' service offices	Bonus payments	Bonus administration	Veterans' housing	Administration of veterans' loan program	Other veterans' services
48-State total	161,912	4,399	33,925	2,643	10,625	96,702	987	2,508	2,357	[1] 7,766
Alabama	590		212		376					2
Arizona	30				30					
Arkansas	150	4	102		40					4
California	8,672	3,061	2,908		1,213				1,490	
Colorado	248		106		90					52
Connecticut	2,379	3	2,291	64			15			6
Delaware	19	2	4							13
Florida	403	5	163		235					
Georgia	1,260		415		845					
Idaho	126		101		25					
Illinois	6,158	62	3,324	1,309	1,303	149	11			
Indiana	38,163		1,450		107	36,436	133			37
Iowa	3,807	3	1,097			393	21			[1] 2,293
Kansas	443		206		228					9
Kentucky	114		24		90					
Louisiana	576	18	111		429		13			5
Maine	499	1	497							1
Maryland	96	2	32		62					
Massachusetts	11,391	206	8,392		341	75	18	[2] 2,295		64
Michigan	5,820	204	1,423		203	265	30			[1] 3,695
Minnesota	1,519	103	1,143		233	10	11			19
Mississippi	339		183		86				70	
Missouri	621		345		275					1
Montana	18,147	1	92		162	17,791	101			
Nebraska	360		299		61					
Nevada	10				10					
New Hampshire	100		79		13	5	2	1		
New Jersey	1,133	4	616		242			212	59	
New Mexico	78				78					
New York	3,352		344	818	1,747	342	101			
North Carolina	563		235		328					
North Dakota	253		76		28	138	5		6	
Ohio	1,759		1,583		17	7	20			132
Oklahoma	1,006		384	452	170					
Oregon	26,867	243			21	25,831	255		480	37
Pennsylvania	1,963	448	872			571	72			
Rhode Island	426		388		38					
South Carolina	406	1	131		273					1

South Carolina	406	1	131		273					1
South Dakota	310		245		65					
Tennessee	413		231		173					9
Texas	1,612		1,286		195				131	
Utah	3									3
Vermont	576	16	116		9	[3] 435	(4)			
Virginia	512		273		239					
Washington	2,225		1,177		186	572	63			227
West Virginia	13,995	12			185	13,682	116			
Wisconsin	1,219		918		174				121	6
Wyoming	1,201		51							[1] 1,150

[1] Includes $6,535,000, reimbursements to local taxing units for tax losses due to veterans' homestead exemptions: $2,285,000 in Iowa; $3,100,000 in Michigan; and $1,150,000 in Wyoming. The remainder consists largely of grants to various veterans' organizations.

[2] State aid to local governments for veterans' housing.

[3] World War II and Korean bonus; data not segregated in census worksheets.

[4] Data not available.

Source: Bureau of Census, Department of Commerce.

TABLE 4.—*State expenditure for veterans' services, by State, 1952*

[In thousands of dollars]

State	Total	Educational services and benefits	Pensions, institutional care, and other welfare services	Hospital and other medical services and benefits	Veterans' service offices	Bonus payments	Bonus administration	Veterans' housing	Administration of veterans' loan program	Other veterans' services
48-State total	189,544	5,071	33,545	2,575	10,302	125,001	1,357	2,085	2,017	[1] 7,591
Alabama	517		197		319					1
Arizona	13				13					
Arkansas	154	5	104		41					4
California	8,865	3,726	2,720		1,154				1,265	
Colorado	261		120		92					49
Connecticut	2,207	4	2,062	65		47	23			6
Delaware	42	2	4			17				19
Florida	420	3	181		236					
Georgia	1,240		457		783					
Idaho	117		96		21					
Illinois	6,397	48	3,311	1,047	1,234	753	4			
Indiana	27,024		1,525		125	25,166	172			36
Iowa	3,202	4	848			134	39			[1] 2,177
Kansas	484		232		241					11
Kentucky	115		25		90					
Louisiana	627	8	126		469		19			5
Maine	480		479							1
Maryland	97	1	32		64					
Massachusetts	11,114	209	8,362		338	116	19	[2] 1,958		112
Michigan	6,116	193	1,389		189	583	40			[1] 3,722
Minnesota	2,336	161	1,281		238	591	46			19
Mississippi	284		154		65				62	3
Missouri	657		377		277					3
Montana	2,813	1	79		149	2,516	68			
Nebraska	361		305		56					
Nevada	10				9					1
New Hampshire	120		94		13	9	2	2		
New Jersey	1,165	3	687		218			125	132	
New Mexico	78				78					
New York	3,522		287	752	1,711	648	124			
North Carolina	547		246		301					
North Dakota	466		96		24	334	6		6	
Ohio	1,785		1,586		15	30	22			132
Oklahoma	1,367		475	711	181					
Oregon	24,142	245			23	23,311	153		385	25
Pennsylvania	16,728	432	812			15,231	253			
Rhode Island	419		376		39		4			
South Carolina	402	1	141		250					1

South Dakota	862		351		57	450	4			
Tennessee	441		253		180					8
Texas	1,670		1,388		192				90	
Utah	3									3
Vermont	338	15	114		10	[3] 199	(4)			
Virginia	443		220		223					
Washington	3,649		611		172	2,583	94			189
West Virginia	52,767	10			209	52,283	265			
Wisconsin	1,517		1,241		194				77	5
Wyoming	1,160		101							[1] 1,059

[1] Includes $6,395,000. reimbursements to local taxing units for tax losses due to veterans' homestead exemptions: $2,170,000 in Iowa; $3,166,000 in Michigan; and $1,059,000 in Wyoming. The remainder consists largely of grants to various veterans' organizations.
[2] State aid to local governments for veterans' housing.
[3] World War II and Korean bonus; data not segregated in census worksheets.
[4] Data not available.

Source: Bureau of Census, Department of Commerce.

TABLE 5.—*State expenditure for veterans' services, by State, 1951*

[In thousands of dollars]

State	Total	Educational services and benefits	Pensions, institutional care, and other welfare services	Hospital and other medical services and benefits	Veterans' service offices	Bonus payments	Bonus administration	Veterans' housing	Administration of veterans' loan program	Other veterans' services
48-State total	379,419	5,389	33,901	2,232	10,366	316,311	1,692	1,523	1,820	[1] 6,185
Alabama	551		228		322					1
Arizona	15		4		11					
Arkansas	146	7	106		31					2
California	11,262	4,103	4,767		1,124			[2] 73	1,195	
Colorado	287		128		98					61
Connecticut	2,368	3	2,091	43		124	32	[2] 62		13
Delaware	216	2	4			179	19			12
Florida	427	1	201		225					
Georgia	1,339		505		834					
Idaho	134		101		33					
Illinois	9,035	50	3,181	940	1,437	3,246	91			90
Indiana	1,863		1,347		131		353			32
Iowa	9,449	3	950			6,388	56			[1] 2,052
Kansas	562		281		272					9
Kentucky	112		29		83					
Louisiana	1,706		146		469	1,048	38			5
Maine	394		393							1
Maryland	88	1	32		55					
Massachusetts	9,079	202	7,172		289	247	16	[3] 1,076		77
Michigan	4,883	171	1,108	118	185	788	48			[1] 2,465
Minnesota	19,877	181	1,239		207	17,966	264			20
Mississippi	402		273		62				67	
Missouri	629		353		274					2
Montana	250		101		149					
Nebraska	298		252		46					
Nevada	8				8					
New Hampshire	101		68		15	14	2	2		
New Jersey	1,120	2	590		230			[3] 251	47	
New Mexico	58				58					
New York	7,914		173	691	1,655	5,315	80			
North Carolina	566		280		282				4	
North Dakota	2,541		133		25	2,350	27		6	
Ohio	2,894		1,687		16	997	68			126
Oklahoma	1,275		650	440	185					
Oregon	710	264			52		3		366	25
Pennsylvania	223,167	388	642			221,814	323			
Rhode Island	332		296		32		4			
South Carolina	369	1	114		253					1

South Carolina	369	1	114		253					1
South Dakota	3,407		506		55	2,829	16			1
Tennessee	400		233		167					
Texas	1,728		1,439		183				106	
Utah	23				19					4
Vermont	132		101		14	17	(4)			
Virginia	449		235		214					
Washington	54,409		693		199	52,989	252	59		217
West Virginia	213	10			202					1
Wisconsin	1,211		1,012		165				29	5
Wyoming	1,020		57							[1] 963

[1] Includes $5,009,000, reimbursements to local taxing units for tax losses due to veterans' homestead exemptions: $2,046,000 in Iowa; $2,000,000 in Michigan; and $963,000 in Wyoming. The remainder consists largely of grants to various veterans' organizations.
[2] State aid to local governments for veterans' housing.
[3] Includes $79,000, construction of veterans' housing.
[4] Data not available.

Source: Bureau of Census, Department of Commerce.

TABLE 6.—*State expenditure for veterans' services, by State, 1950*

[In thousands of dollars]

State	Total	Educational services and benefits	Pensions, institutional care, and other welfare services	Hospital and other medical service and benefits	Veterans' service offices	Bonus payments	Bonus administration	Veterans' housing	Administration of veterans' loan program	Other veterans' services
48-State total	504,178	4,258	31,788	3,015	10,370	443,223	3,417	1,823	1,492	[1] 4,792
Alabama	577		248		328					1
Arizona	16		5		11					
Arkansas	153	3	112		33					5
California	8,055	3,086	2,550		1,080			[2] 335	1,004	
Colorado	299		118		99					82
Connecticut	42,88	4	3,431	41		726	41	[2] 33		12
Delaware	7,827	2	3			7,716	94			12
Florida	437	1	220		216					
Georgia	1,413		572		841					
Idaho	128		97		31					
Illinois	13,148	30	2,703	1,561	1,278	7,425	61			90
Indiana	2,126		1,468		168		449			41
Iowa	87,577	3	869			84,542	265			[3] 1,898
Kansas	547		266		272					9
Kentucky	119		34		85					
Louisiana	767	3	173		473		113			5
Maine	416		415							1
Maryland	124	1	63		60					
Massachusetts	7,655	185	5,715		254	889	22	[2] 484		106
Michigan	6,528	206	1,524	339	191	2,087	80			[3] 2,101
Minnesota	68,714	72	1,681		208	66,128	607			18
Mississippi	314		191		60				63	
Missouri	453		171		282					
Montana	225		80		145					
Nebraska	279		230		49					
Nevada	7				7					
New Hampshire	130		59		16	51	2	2		
New Jersey	1,232	2	556		227			[3] 403	44	
New Mexico	66				66					
New York	21,418		259	695	1,731	17,765	414	[4] 554		
North Carolina	582		296		279				7	
North Dakota	26,462		314		23	26,007	112		6	
Ohio	11,819		1,953		16	9,401	316			133
Oklahoma	973		381	379	213					
Oregon	719	284			73				317	45
Pennsylvania	189,433	355	991			187,497	590			
Rhode Island	431		335		29	58	6			3
South Carolina	397	1	142		253					1

South Carolina	397	1	142		253					1
South Dakota	23,130		224		101	22,706	98			1
Tennessee	442		271		171					
Texas	1,424		1,213		201				10	
Utah	30				26					4
Vermont	166	8	97		13	48	(6)			
Virginia	465		255		210					
Washington	11,381		616		212	10,177	147	12		217
West Virginia	189	12			175					2
Wisconsin	1,040		830		164				41	5
Wyoming	57		57							

[1] Includes $3,510,000, reimbursements to local taxing units for tax losses due to veterans' homestead exemptions: $1,892,000 in Iowa; and $1,618,000 in Michigan. The remainder consists largely of grants to various veterans' organizations.
[2] State aid to local governments for veterans' housing.
[3] Includes $133,000, construction of veterans' housing.
[4] Construction of veterans' housing.
[5] Data not available.

Source: Bureau of Census, Department of Commerce.

74910—56——24

TABLE 7.—*State expenditure for veterans' services, by State, 1949*

[In thousands of dollars]

State	Total	Educational services and benefits	Pensions, institutional care, and other welfare services	Hospital and other medical services and benefits	Veterans' service offices	Bonus payments	Bonus administration	Veterans' housing	Administration of veterans' loan program	Other veterans' services
48 State total	573,614	2,969	30,900	2,984	10,474	505,146	4,002	11,440	1,117	[1] 4,492
Alabama	695		320		373					2
Arizona	21		7		14					
Arkansas	160		124		31					5
California	8,157	2,202	2,626		1,079			[2] 1,467	783	
Colorado	361		161		98					102
Connecticut	4,422	4	2,471	22		1,668	51	[3] 164		42
Delaware	3	1	2							
Florida	489	4	240		245					
Georgia	1,352		443		909					
Idaho	104		62		42					
Illinois	105,953	29	2,337	1,738	1,315	99,082	1,392			60
Indiana	1,526		1,282		206					38
Iowa	2,706	1	1,007							[1] 1,698
Kansas	504		232		265					7
Kentucky	118		40		78					
Louisiana	59,756	10	200		528	58,727	286			5
Maine	365		343	21						1
Maryland	120		75		45					
Massachusetts	9,491	25	6,046		201	2,643	89	[1] 449		38
Michigan	9,348	203	1,700	122	77	5,122	127			[1] 1,997
Minnesota	1,728	25	1,483	20	200					
Mississippi	325		220		53				52	
Missouri	517		156		360					1
Montana	249		116		133					
Nebraska	386		338		48					
Nevada	16				15					1
New Hampshire	226		73		19	125	2	7		
New Jersey	7,184	1	295	1	242			[3] 6,634	5	6
New Mexico	46				46					
New York	147,770		176	682	1,818	141,360	1,044	[4] 2,681		
North Carolina	408		222		178				8	
North Dakota	298		277		21					
Ohio	198,027		2,532		16	194,194	1,067	[5] 18		200
Oklahoma	861		285	378	198					
Oregon	479	139			99				240	1
Pennsylvania	1,301	325	959							17
Rhode Island	540		468		2	70	(6)			
South Carolina	385		146		238					

Rhode Island	540		468		2	70	(5)			
South Carolina	385		146		238					
South Dakota	2,387		187		113	2,052	34			1
Tennessee	350		183		167					
Texas	1,330		1,110		220					
Utah	65				61					4
Vermont	188		81		13	94	(5)			
Virginia	487		284		203					
Washington	1,305		896		151			20		238
West Virginia	184				169					15
Wisconsin	886		660		185				20	12
Wyoming	35		35							

[1] Includes $3,170,000, reimbursements to local taxing units for tax losses due to veterans' homestead exemptions: $1,690,000 in Iowa; and $1,480,000 in Michigan. The remainder consists largely of grants to various veterans' organizations.

[2] State aid to local governments for veterans' housing.

[3] Includes $6,393,000, construction of veterans' housing.

[4] Construction of veterans' housing.

[5] Data not available.

Source: Bureau of Census, Department of Commerce.

TABLE 8.—*State expenditure for veterans' services, by State, 1948*

[In thousands of dollars]

State	Total	Educational services and benefits	Pensions, institutional care, and other welfare services	Hospital and other medical services and benefits	Veterans' service offices	Bonus payments	Bonus administration	Veterans' housing	Administration of veterans' loan program	Other veterans' services
48-State total	715,245	2,871	25,787	2,189	10,062	615,311	3,555	50,857	883	[1] 3,730
Alabama	679		312		366					1
Arizona	20		7		13					
Arkansas	174		137		32					5
California	11,977	2,162	2,718		898			[2] 5,494	705	
Colorado	360		134		81					145
Connecticut	53,286	4	1,835	17		49,664	295	[2] 1,420		51
Delaware	3	1	2							
Florida	429	6	268		155					
Georgia	1,436		510		926					
Idaho	80		40		40					
Illinois	218,603	8	2,113	890	1,496	212,194	1,834			68
Indiana	1,315		1,105		177					33
Iowa	1,533		737							[1] 796
Kansas	474		223		243					8
Kentucky	119		48		71					
Louisiana	695		230		465					
Maine	311		290	20						1
Maryland	109		54		55					
Massachusetts	12,581	17	3,205		146	9,011	153			49
Michigan	171,807	220	2,387	310	65	166,051	554			[1] 2,220
Minnesota	1,530	12	1,297	18	187					16
Mississippi	271		187		45				39	
Missouri	501		139		361					1
Montana	201		89		112					
Nebraska	318		272		46					
Nevada	14				14					
New Hampshire	332		70		17	238	2	5		
New Jersey	21,124		293	1	176			[3] 20,653		1
New Mexico	37				37					
New York	199,804		202	635	2,018	173,223	674	[4] 23,052		
North Carolina	403		239		154				10	
North Dakota	133		111		22					
Ohio	1,926		1,618		5			[2] 177		126
Oklahoma	686		264	298	124					
Oregon	341	134			83				122	2
Pennsylvania	1,071	307	754							10
Rhode Island	5,221		436		9	4,733	43			
South Carolina	388		149		238					1

Rhode Island	3,[illegible]										1
South Carolina	388		149		238						
South Dakota	203		168		95						
Tennessee	361		203		158						
Texas	1,288		1,144		144						
Utah	72				70						2
Vermont	296		84		14	197	(5)				
Virginia	465		277		188						
Washington	1,076		635		204			56			181
West Virginia	943		789		152						2
Wisconsin	178				160				7		11
Wyoming	12		12								

[1] Includes $2,649,000, reimbursements to local taxing units for tax losses due to veterans' homestead exemptions: $790,000 in Iowa and $1,859,000 in Michigan. The remainder consists largely of grants to various veterans' organizations.
[2] State aid to local governments for veterans' housing.
[3] Includes $20,370,000, construction of veterans' housing.
[4] Construction of veterans' housing.
[5] Data not available.

Source: Bureau of Census, Department of Commerce.

TABLE 9.—*State expenditure for veterans' services, by State, 1947*

[In thousands of dollars]

State	Total	Educational services and benefits	Pensions, institutional care, and other welfare services	Hospital and other medical services and benefits	Veterans' service offices	Bonus payments	Bonus administration	Veterans' housing	Administration of veterans' loan program	Other veterans' services
48-State total	250,301	2,628	21,467	1,685	8,438	158,920	1,443	51,301	967	[1] 3,452
Alabama	647		325		321					1
Arizona	34		8		26					
Arkansas	163		135		24					4
California	9,286	2,025	2,568		172			[2] 3,660	861	
Colorado	120		106		14					
Connecticut	3,513	4	1,876	18			22	[3] 1,505		88
Delaware	2		2							
Florida	459	5	303		151					
Georgia	1,373		566		807					
Idaho	68		32		36					
Illinois	4,950	2	1,633	543	1,437	539	737			59
Indiana	1,049		869		154					26
Iowa	599		593							6
Kansas	592		225		358					9
Kentucky	116		55		61					
Louisiana	662		265		397					
Maine	528		378	148						2
Maryland	119		106		13					
Massachusetts	101,798	11	2,142		167	99,054	351			73
Michigan	49,458	115	1,218	316	43	44,697	235			[1] 2,834
Minnesota	1,167	12	962	16	163					14
Mississippi	274		212		44				18	
Missouri	478		136		342					
Montana	242		53		189					
Nebraska	295		291		4					
Nevada	8				8					
New Hampshire	949		60		23	857	7	2		
New Jersey	10,473		265		174			[4] 10,028		6
New Mexico	25				25					
New York	32,414		188	489	1,551			[5] 30,186		
North Carolina	415		261		144				10	
North Dakota	43		24		19					
Ohio	7,023		1,070		11			[6] 5,805		137
Oklahoma	377		142	155	80					
Oregon	321	176			62				78	5
Pennsylvania	909	278	624							7
Rhode Island	13,573		300		8	13,174	91			
South Carolina	167		145		21					1

Rhode Island	15,573		306							1
South Carolina	167		145		21					
South Dakota	200		154		45					1
Tennessee	342		221		121					
Texas	1,292		1,218		74					
Utah	76				73					3
Vermont	688		79		10	599	(4)			
Virginia	464		306		158					
Washington	1,369		521		571			115		162
West Virginia	147				146					1
Wisconsin	1,011		807		191					13
Wyoming	23		23							

[1] Includes $2,834,000, reimbursements to local taxing units for tax losses due to veterans' homestead exemptions. The remainder consists largely of grants to various veterans' organizations.

[2] State aid to local governments for veterans' housing.

[3] Construction of veterans' housing.

[4] Data not available.

Source: Bureau of Census, Department of Commerce.

TABLE 10.—*State expenditure for veterans' services, by State, 1946*

[In thousands of dollars]

State	Total	Educational services and benefits	Pensions, institutional care, and other welfare services	Hospital and other medical services and benefits	Veterans' service offices	Bonus payments	Bonus administration	Veterans' housing	Administration of veterans' loan program	Other veterans' services
48-State total	76,823	1,085	16,327	1,546	4,353	47,398	311	3,177	643	[1] 1,983
Alabama	366		348		17					1
Arizona	24		5		19					
Arkansas	180		152		24					4
California	3,111	495	1,010		30			[1] 1,004	572	
Colorado	108		95		13					
Connecticut	1,607	3	1,497	18						89
Delaware	2		2							
Florida	415	3	340		72					
Georgia	755		464		291					
Idaho	59		28		31					
Illinois	2,887		1,338	535	925		10			79
Indiana	783		710		49					24
Iowa	491		486							5
Kansas	243		187		50					6
Kentucky	124		62		62					
Louisiana	459		294		165					
Maine	506		262	244						
Maryland	190		92		98					
Massachusetts	42,511	7	1,537		126	40,561	280			
Michigan	2,487	108	681	190						[1] 1,508
Minnesota	927	2	742	11	157					15
Mississippi	218		179		39					
Missouri	352		108		241					3
Montana	153		41		112					
Nebraska	244		244							
Nevada										
New Hampshire	4,102		48		23	4,010	21			
New Jersey	358		240		116				2	
New Mexico	27				27					
New York	3,363		112	400	724			[1] 2,127		
North Carolina	449		331		103				15	
North Dakota	30		15		15					
Ohio	1,040		904		3					133
Oklahoma	316		106	148	62					
Oregon	363	217			56				54	36
Pennsylvania	822	250	560							12
Rhode Island	242		234		6					2
South Carolina	143		142							1

Rhode Island	[illegible]		[illegible]							[illegible]
South Carolina	143		142							
South Dakota	183		146		37					
Tennessee	341		251		90					
Texas	1,029		1,029							
Utah	45				41					4
Vermont	2,904		68		9	2,827	(4)			
Virginia	333		269		64					
Washington	701		353		248			46		54
West Virginia	80				79					1
Wisconsin	739		604		129					6
Wyoming	11		11							

[1] Includes $1,120,000, reimbursements to local taxing units for tax losses due to veterans' homestead exemptions. The remainder consists largely of grants to various veterans' organizations.

[2] State aid to local governments for veterans housing.

[3] Construction of veterans' housing.

[4] Data not available.

Source: Bureau of Census, Department of Commerce.

TABLE 11.—*State expenditure for veterans' services, by State, 1940–43*

[Amounts shown here are almost entirely for pensions, institutional care and other welfare services. Minor amounts for other veterans' services are not segregated in census worksheets]

[In thousands of dollars]

State	1943	1942	1941	1940
48-State total	14,746	17,502	17,636	19,904
Alabama	414	509	509	563
Arizona	8	11	10	11
Arkansas	86	89	101	96
California [1]	1,124	1,269	1,393	1,372
Colorado	77	82	87	92
Connecticut	615	758	1,264	2,828
Delaware	3	4	4	4
Florida	427	479	530	596
Georgia	585	665	747	863
Idaho	40	72	72	58
Illinois	1,178	1,433	1,263	1,300
Indiana	670	808	664	796
Iowa	406	388	397	421
Kansas	208	202	217	297
Kentucky	120	141	165	178
Louisiana	495	1,294	[2] 682	682
Maine	179	187	215	227
Maryland	89	89	89	89
Massachusetts	931	1,093	1,093	1,012
Michigan	292	346	270	284
Minnesota	851	1,211	1,342	1,347
Mississippi	198	343	388	108
Missouri	124	131	131	148
Montana	55	51	55	55
Nebraska	126	125	143	176
Nevada	----	----	----	1
New Hampshire	47	37	36	44
New Jersey	203	192	190	186
New Mexico	8	8	9	8
New York	[3] 332	332	333	413
North Carolina	236	255	80	349
North Dakota	117	46	36	37
Ohio	911	979	979	815
Oklahoma	246	322	341	371
Oregon	1	----	11	1
Pennsylvania	677	692	782	791
Rhode Island	142	162	149	155
South Carolina	190	213	241	268
South Dakota	128	130	140	125
Tennessee	260	293	337	405
Texas	919	1,072	1,072	1,265
Utah	6	6	7	6
Vermont	59	65	73	61
Virginia	367	334	386	409
Washington	248	247	283	249
West Virginia	13	12	12	5
Wisconsin	322	308	291	330
Wyoming	13	17	17	16

[1] Includes $262,000 in 1943, $267,000 in 1942, $332,000 in 1941 and $402,000 in 1940 for administration of loan program.
[2] Fiscal year changed, 1940 data used.
[3] Fiscal year changed, 1942 data used.

Source: Bureau of Census, Department of Commerce.

TABLE 12.—*Operations and status of State loan programs for veterans—Selected years, 1940–54*

[Data in this table are, for the most part, estimated by the Government Division of the Census Bureau and are presented only as an indication of the general magnitudes of the individual programs]

[In millions of dollars]

	1954	1953	1952	1951	1950	1949	1948	1947	1946	1943	1942	1941	1940
California (farm and home loans): [1]													
Loans extended	82.8	75.8	63.4	63.1	54.9	34.1	17.0	19.0	12.9	.7	.9	1.7	2.7
Loans repaid	29.6	26.2	19.6	16.8	12.4	8.9	9.0	10.0	6.1	6.2	5.9	4.8	5.0
Loans outstanding	313.7	260.5	211.1	167.3	121.3	79.1	53.9	45.9	36.5	43.5	49.0	54.0	57.0
Mississippi (farm and home loans):													
Loans extended	2.1	2.8	2.6	2.5	2.1	2.0	1.0	.4					
Loans repaid	1.2	1.1	1.0	.6	.6	.3							
Loans outstanding	10.7	9.9	8.2	6.6	4.6	3.1	1.4	.4					
New Jersey (loan guaranty program):													
Defaulted loans purchased	.1	.2	.3	.4	.8	1.0	1.1	.2	(2)				
Defaulted loans repaid	.2	.3	.5	.1	(2)	(2)	(2)	(2)					
Defaulted loans repayable	2.9	3.1	3.1	3.3	3.0	2.3	1.3	.3	(2)				
North Carolina (farm and home loans): [3]													
Loans extended											.3	.2	.2
Loans repaid				(2)	(2)	(2)	.1	.1	.1	.1	.2	.2	.4
Loans outstanding					(2)	(2)	.1	.2	.3	.7	.8	.7	.7
North Dakota (relief and rehabilitation loans):													
Loans extended	.1	(2)	(2)	.3	(2)	.1	.1	.1	.1				
Loans repaid	.1	.1	.1	.1	.1	(2)	(2)	(2)	(2)				
Loans outstanding	.3	.2	.3	.4	.2	.3	.2	.2	.1				
Oregon (farm and home loans): [1]													
Loans extended	17.5	7.4	7.7	6.6	8.8	8.1	2.6	2.3	.5				
Loans repaid	5.6	4.6	4.5	3.4	2.2	1.6	.9	1.1	1.6	2.0	2.7	1.5	2.3
Loans outstanding	41.2	29.4	26.7	23.5	20.3	13.7	7.2	5.6	4.3	9.8	11.8	14.4	16.0
Texas (land purchase loans): [4]													
Loans extended	25.2	12.7	7.7	16.8									
Loans repaid	3.7	1.7	1.4	.9									
Loans outstanding	54.5	33.3	22.3	15.9									
Wisconsin (housing loans):													
Loans extended	2.9	7.3	19.9	3.0	1.4								
Loans repaid	4.0	3.2	1.5	.4	(2)								
Loans outstanding	25.4	26.5	22.4	4.0	1.4								
Wisconsin (relief and rehabilitation loans): [1]													
Loans extended	1.0	1.2	1.9	1.9	1.8	2.3	3.0	2.0	.7				
Loans repaid	1.0	1.7	1.9	2.1	2.2	2.2	1.6	.7	.1	(2)	(2)	(2)	.1
Loans outstanding	2.4	2.4	2.9	3.0	3.1	3.5	3.4	2.0	.6	.1	.1	.1	.1
8-State totals:													
Loans extended	131.6	107.4	103.5	94.8	69.8	47.6	25.4	24.1	14.2	.7	1.2	1.9	2.9
Loans repaid	45.0	39.0	30.5	24.3	17.6	13.1	11.6	11.5	7.9	8.3	8.8	6.6	7.8
Loans outstanding	451.1	365.3	297.0	224.0	153.9	102.0	67.6	54.4	41.9	54.1	61.6	69.3	73.9

[1] Includes amounts for World War I veterans.
[2] Less than $50,000.
[3] For World War I veterans only.
[4] Data are for the 12 months ending Aug. 31 of the prior calendar year.

NOTE.—Because of rounding, detail does not always add to total.
Source: Bureau of Census, Department of Commerce.